

*Let the mind manage the body
Que l'esprit gère le corps*

MAURITIUS EXAMINATIONS SYNDICATE

ANNUAL REPORT 2020-2021



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MES ANNUAL REPORT 2020-2021

Contents

Chairperson's message & Director's message	4 - 6
Photo Gallery	7
Corporate governance report	8
Principle 1: Governance Structure	9 - 36
Principle 2: The Structure of the Board and its Committees	37 - 40
Principle 3: Director Appointment Procedures	41
Principle 4: Director Duties, Remuneration and Performance	42
Principle 5: Risk Governance and Internal Control	43 - 45
Principle 6: Reporting with Integrity	46 - 48
Principle 7: Audit	49 - 50
Principle 8: Relations with Shareholders and Other Key Stakeholders	52
Statement of Board members' Responsibilities	53
Report of the Director of Audit	54 - 58
Financial performance	59 - 102

Chairperson's message

I am pleased to submit the Annual Report of the Mauritius Examinations Syndicate for the period July 2020 to June 2021.

This year, the MES has successfully conducted for the first time the National Certificate of Education (NCE) Assessment and that, too, despite the Covid-19 Pandemic. The institution was sufficiently prepared to fulfill this mission as well.

On behalf of the MES Board, I would like to thank all stakeholders, including the Ministry, who have in their several ways contributed towards the MES meeting the highest standards possible in conducting national assessments at all levels.

I also wish to express my appreciation for the work undertaken by the staff of the MES whose commitment and dedication during these difficult times have allowed the institution to fulfill its mandate successfully despite all odds.

Mr R Meettook

Chairperson

Senior Chief Executive

Ministry of Education, Tertiary Education, Science and Technology

Director's message

It is my honour to present the Annual Report of the Mauritius Examinations Syndicate for the period of July 2020 to June 2021. First and foremost, I would like to express my thanks to the Honourable Minister of Education, Tertiary Education, Science and Technology, Mrs Leela Devi Dookun-Luchoomun and the Chairperson on the MES Board, Mr R Meettook, for their unflinching support through what has been an extremely demanding year for the MES.

It is a huge satisfaction for us that despite all the adversity that was faced, we ensured that all the national examinations the MES is responsible for - Grade 4, Grade 5, PSAC, NCE, SC and HSC were carried out and that everything was done to protect the interests of Mauritian candidates.

In particular, the successful implementation of the NCE assessment is a major achievement. This assessment, which comes at the end of the Nine Year Continuous Basic Education Cycle, will be a key feature of the educational landscape henceforth. It will serve to certify the achievement of candidates after 9 years of schooling and to admit deserving students to the 12 national academies. We are proud that the 14,044 candidates who were due to sit for NCE in 2020-2021 managed to do so and that the 2,168 seats available in the academies have all been filled. Looking ahead, we are working to accommodate the students of the Extended Programme who will be sitting for the NCE Assessment for the first time in 2022.

Despite all that has been achieved, there is no denying that last year was a most challenging time for the Mauritius Examinations Syndicate. The difficulties posed by the outbreak of the Covid-19 pandemic were unprecedented and required an enormous amount of effort and know-how to overcome. On top of the pandemic, examinations were also disrupted by natural calamities as well this year, adding to the pressures the institution was already facing.

The first challenge that the MES faced was the rescheduling of the examinations due to a change in the school calendar because of the lockdown. The PSAC examinations were postponed from November to March and then finally to April. The NCE examinations were moved from November to end of March/April and the SC and HSC examinations from November to June. For the SC and HSC examinations, a meticulous scrutiny of all syllabuses was required to make sure that the examination content would be suitable for Mauritian candidates who had already been studying for November syllabuses. Regular meetings were held with Cambridge Assessment to ensure that the necessary adjustments were made wherever necessary.

The outbreak of the second wave of Covid-19 as from March 2021 onwards inevitably posed huge challenges to the organisation of examinations in the May/June period. The pool of resource persons normally available to the MES for supervision responsibilities dwindled significantly as a result and the MES had to take drastic measures to be able to find the sufficient number of people to take on these responsibilities. The rising number of covid-19 cases, both among candidates and resource persons working for the MES, and the fact that a number of examination centres were 'red-zoned', only made the challenge bigger.

Daily meetings were held with the transport authorities to ensure that candidates who lived in red zones or who had to move to examination centres found in red zones would be able to travel safely. Around ten hotlines were set up and were operational as from 06 00 daily to respond to the difficulties that candidates were facing.

Yet another unprecedented situation faced by the MES this year was the organisation of examinations in quarantine centres. There were PSAC, NCE, SC and HSC candidates who were quarantined at the time of the examinations and the MES took the necessary measures to ensure that all these candidates were able to sit for their examinations safely while respecting all the necessary sanitary precautions.

On top of all these challenges, some examinations were disrupted because of natural calamities. All examinations on the 28th of April were either cancelled or postponed because of a torrential rain warning. The MES worked closely with Cambridge International to ensure that these candidates were awarded a fair grade in these subjects. On other examination days, heavy rainfall caused floods and landslides, particularly in the south of the island. To ensure the safety of all those concerned, the MES collaborated closely with the Special Mobile Force and the National Coast Guard. Candidates from affected areas were transported to and from their examination centres in official armoured vehicles.

We have built our resilience in these difficult circumstances. Here I have to put on record my gratitude to all the stakeholders who stood by us unfailingly throughout that period – the Ministry of Education, Tertiary Education, Science and Technology, the Ministry of Health and Wellness, the Ministry of Land Transport and Light rail, the members of the MES Board, the National Land and Transport Authority, the Mauritius Police Force, all the unions in the Education Sector and other stakeholders. Without their support and collaboration, the MES would have struggled to fulfill its mission.

I also wish to express my gratitude to all those who were in the field and made the examinations happen – Rectors and school staff as well as all the resource persons recruited by the MES – coordinators, assistant coordinators, supervisors, assistant supervisors, invigilators and markers. Despite the obvious risks, they did not hesitate to take important responsibilities at a time of crisis. Above all, my thanks go to the staff of the Mauritius Examinations Syndicate who stuck to their duties and made sure that examinations – an essential public service – were organised with minimal disruption and that every Mauritian pupil who had to sit for an important examination this year was given the opportunity to do so. It is this kind of dedication that motivates me to keep leading this institution on a daily basis.

Mrs D S (Brenda) Thanacoody Soboron
Director
Mauritius Examinations Syndicate



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Photo Gallery



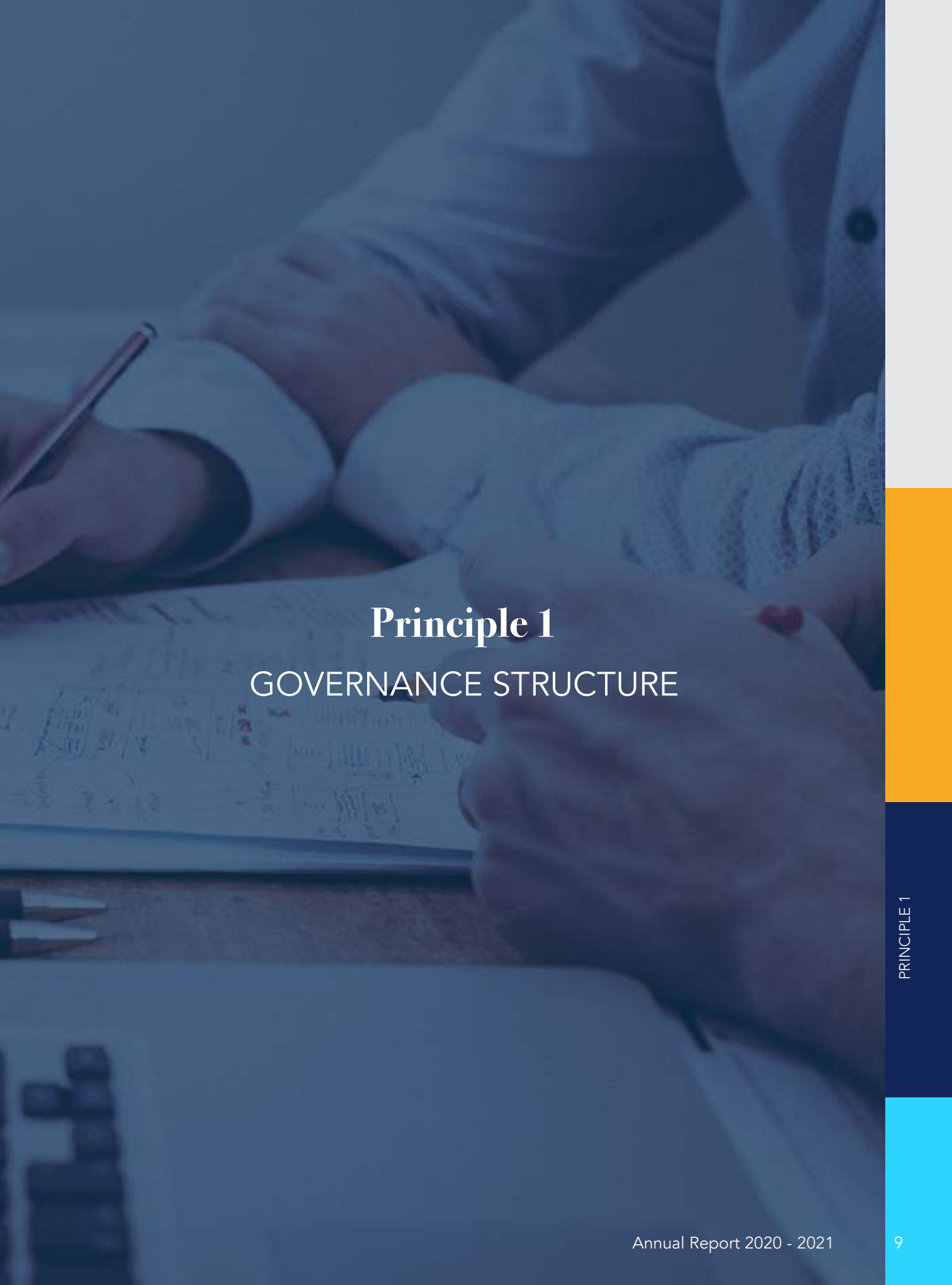
Lockdown period 2021

Introduction

The MES considers good corporate governance practices to be essential for high performance. As a parastatal body, the MES is committed to carrying out its mandate in accordance with effective governance practices, particularly accountability, transparency, responsibility and ethics.

The organisation's corporate governance has contributed to the delivery of the objectives of the MES in a manner that supports the apply-and-explain process based on the eight Corporate Governance principles outlined in *The National Code of Corporate Governance for Mauritius (2016)*. This is reflected in the Annual Report as follows:

Principle 1	Governance Structure
Principle 2	The Structure of the Board and its Committees
Principle 3	Director Appointment Procedures
Principle 4	Director Duties, Remuneration and Performance
Principle 5	Risk Governance and Internal Control
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Principle 1

GOVERNANCE STRUCTURE

Corporate Profile

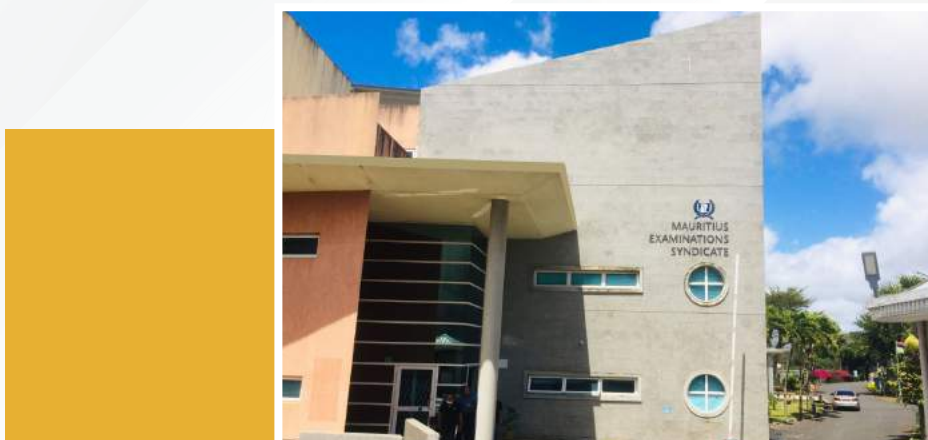
The Mauritius Examination Syndicate (MES) is a parastatal body operating under the aegis of the Ministry of Education, Tertiary Education, Science and Technology. Established in 1984, the MES is responsible for the organisation of all assessments and examinations at national level.

At Primary Education level, the MES organises the Grade 4, 5 and 6 end-of-year assessments. It also conducts PSAC assessments at Grade 6 level which lead to the award of the Primary School Achievement Certificate (PSAC).

This year, the MES has successfully introduced the end-of-year Grade 9 assessment leading to the award of the National Certificate of Education (NCE). This assessment completes the Nine Year Continuous Basic Education Cycle (NYCBE).

At the level of Secondary Education, the MES, in collaboration with Cambridge Assessment International Education, organises the School Certificate/General Certificate of Education O-level and Higher School Certificate/General Certificate of Education A-level examinations.

The MES also conducts miscellaneous examinations at vocational, tertiary and professional levels.





Mission

The mission of the MES is to:

- organise and conduct assessments and examinations at all levels, consistent with national policies and in line with the latest international trends.
- ensure that its assessments and examinations are valid and reliable and that standards are maintained in view of international recognition.
- provide a high level of confidentiality and security, vital for strengthening confidence among the users of its services and the public in general.



Vision

The Mauritius Examinations Syndicate aims at establishing itself as a leading institution in the field of examinations, assessment and evaluation in Mauritius and in the region.



Objectives

In order to fulfill its mission, the MES has the following objectives:

- To deliver examinations and award certificates.
- To promote the development of a sound system of assessment and examinations.
- To engage in relevant research.
- To implement national policy on assessment matters.
- To work in collaboration with other examination bodies.

Values

The core values of the MES have been reviewed to reflect the principles that guide our work:



Integrity



Confidentiality



Responsibility



Honesty



Target oriented



Cooperation

Code of Ethics

The MES Code of Ethics sets forth the values and standards to guide the conduct of employees and stakeholders. The Code is relevant to all employees, regardless of their professional functions and the sections in which they work.

This Code of Ethics serves as the fundamental precept to guide the conduct of its stakeholders and staff as well as their actions to protect the credibility of the Syndicate in view to promote a high sense of professionalism on the part of the staff.

The Code of Ethics offers a set of values and standards to guide decision making and conduct when ethical issues arise. This Code is constantly reviewed to ascertain that the employees act in the best interest of the organisation.

The success of the MES is dependent on the trust and confidence it earns from employees and all stakeholders. The Code of Ethics guarantees the credibility of the MES by having employees who adhere to commitments, who display honesty and integrity and endeavour to reach the Syndicate's goals through good conduct.

Employees of the Mauritius Examinations Syndicate should:

- ▶ Act with fairness, carrying out their responsibilities with integrity and impartiality.
- ▶ Perform their duties with diligence and a proper use of discretion.
- ▶ Take an oath of secrecy at the District Court.
- ▶ Declare wards/close relatives for any examination held during the year.
- ▶ Respect the fact that information received is always confidential.
- ▶ Use resources judiciously and in a responsible manner.
- ▶ Report malpractice.
- ▶ Disclose any potential conflict of interest.
- ▶ Practise non-discrimination against one another.
- ▶ Comply with the standards for system security, data integrity and prevention of unauthorised access to data and misuse of information.

Resource persons involved in the administration of examinations, paper setting, marking, processing of marks take an oath of secrecy and declare wards/ close relatives.

Invigilators sign a secrecy form and submit a certificate of morality.

Position Statement

The Board is composed as follows:

Mr Ravi Meettook

Chairperson

Mr R Meettook is the Senior Chief Executive, Ministry of Education, Tertiary Education, Science and Technology. He holds a Diploma in Public Administration and Management (University of Mauritius), a Diplôme d'étude Financières, Economiques et Bancaires (3eme Cycle) – Caisse Française de Développement (Paris) and a Diplôme D'Etude Supérieur Management (Université de Paris I – Sorbonne). He has also undergone Professional Training in Economic Diplomacy at the London School of Economics and in FDI at the Economic Development Board, Singapore.

Mr Maubarakahmad Boodhun

Member (as from Nov 2020)

Mr Maubarakahmad Boodhun is Permanent Secretary at the Ministry of Education, Tertiary Education, Science and Technology. He holds a Master of Business Administration (University of Technology Mauritius), a Graduate Diploma in Business (Curtin University, Perth), a Certificate in Library Studies (University of Mauritius) and a Stock Broker's Certificate (Institute of Securities Australia/Stock Exchange Commission Mauritius). He is also an Associate of the Chartered Institute of Secretaries.

Mr Devendre Gopaul

Member / Chairperson of the Finance Committee (up to 3 February 2021)

Mr D Gopaul is Permanent Secretary at the Prime Minister's Office. He holds an MSc in Applied Economics and an LLM in Public International Law. He also holds an LLB (Hons), a PGCE, a Graduate Diploma in Statistics, a Diplôme International d'Administration Publique and a Diploma in Occupational Health and Safety as well as a Diploma in Management Studies. He was also the Chairperson of the Finance Committee.

Mrs Preeyadarshanee Dassaye

Member / Chairperson of the Finance Committee (as from 4 February 2021)

Mrs P Dassaye is Deputy Permanent Secretary at the Prime Minister's Office. She holds a Master in Business Administration and a BSc (Hons) in Economics. She is presently the Chairperson of the Finance Committee.

Mrs Danavadee Shela Thanacoody Soborun

Director / Member

Mrs D S Thanacoody Soborun is the Director of the Mauritius Examinations Syndicate. She holds an Executive MBA (University of Birmingham) and a BSc (Hons) Mathematics (York University, Canada).

Mrs Zeenat Kaushar Guiness-Goolbar

Member / Chairperson of the Human Resource Committee (up to Nov 2020)

Mrs Z K Guiness-Goolbar, Permanent Secretary, holds an Executive MBA (University of Birmingham, UK), a BSc (Hons) Economics (University of Mauritius) and a Diploma in Administration and Management (University of Technology, Mauritius).

Mrs Hansa Devi Bedacee Dindoyal

Alternate Member / Chairperson of the Human Resource Committee

Mrs H D Bedacee-Dindoyal is Deputy Permanent Secretary at the Ministry of Education, Tertiary Education, Science and Technology. She holds an MBA,, a BSc and a Diploma in Public Administration. She is also the Chairperson of the Human Resource Committee.

Mr Ramduth Randhay

Member (up to Nov 2020)

Mr R Randhay is a former Principal Examinations Officer of the Mauritius Examinations Syndicate. He holds a Bachelor of Education (University of Delhi) and a BA in Geography, English and Psychology.

Dr Oomandra Nath Varma

Member / Chairperson Assessment, Certification & Quality Assurance Committee

Dr O Nath Varma the former Director of the Mauritius Institute of Education. He holds a PhD in Education (UoM), an MA Sociology (University of Mumbai), PGCE in Social Studies with History (MIE) and a BA (Hons) Sociology (University of Bombay). He is the UNESCO Chair in Higher Education. He is also the Chairperson of the Assessment, Certification & Quality Assurance Committee.

Mr Devarajen Moorooogen

Ag. Secretary to Board

Mr D Moorooogen is an Administrative Officer at the Mauritius Examinations Syndicate. He holds an MBA, a BSc in Management and a Diploma in Public Administration and Management. He is currently the acting Secretary to the Board.

Mr Maheshwarnath Luchoomun

Member (up to Nov 2020)

Mr M Luchoomun is the Director of the Private Secondary Education Authority. He holds an MBA, a PGCE and a BSc (Hons) Mathematics.

Mrs Hemadevi Boodadoo

Member

Mrs H Boodadoo is an Educator (Secondary). She holds an MBA in Human Resource & Knowledge Management, a Post Graduate Diploma in Educational Management, a BSc (Hons) in Social Studies, a Certificate of Achievement in Early Childhood Education and a Certificate in Vocal Carnatic Music and a Certificate in Word Processing (Pitman).

Mr Geean Mahadeea

Member

Mr G Mahadeea is a former Educator. He holds a Certificate from the Union of Lancaster and Cheshire Institute in Materials Science Stage 2, a Certificate in Draughtsmanship and Design Principles from the University of Mauritius and a Teacher's Diploma in Industrial Arts from the Mauritius Institute of Education. He was formerly a member of the CWA Board and Chairman of its Staff Committee.

Mr Dayanandsingh Mareachealee

Member (as from Nov 2020)

Mr D Mareachealee is a retired Educator (Secondary). He holds a B.Ed (Hons) In Accounting.

Mr Kailash Shorab Bagoban

Member (as from Nov 2020)

Mr K S Bagoban is a retired Chief Health Inspector from the Municipal Council of Curepipe – Solid Waste Management Sanitary Science.

MAURITIUS EXAMINATIONS SYNDICATE

**WE BELIEVE IN
OUR TEAM**



Management Team Profile

Mrs D S Thanacoody Soborun

Director
Executive MBA (University of Birmingham)
BSc (Hons) Mathematics
York University, Canada



Dr Bhai Imtehaze Ahsun

Deputy Director
Licence EEA, Maitrise EEA,
Masters (MA) in Education,
Doctorat en Electronique
(France)



Mr Hemat Kumar Desha

Deputy Director
(Up to December 2020)
BSc (Hons) Mathematics
Post Graduate ENNA (France)



Mr Leckraj Deeljore

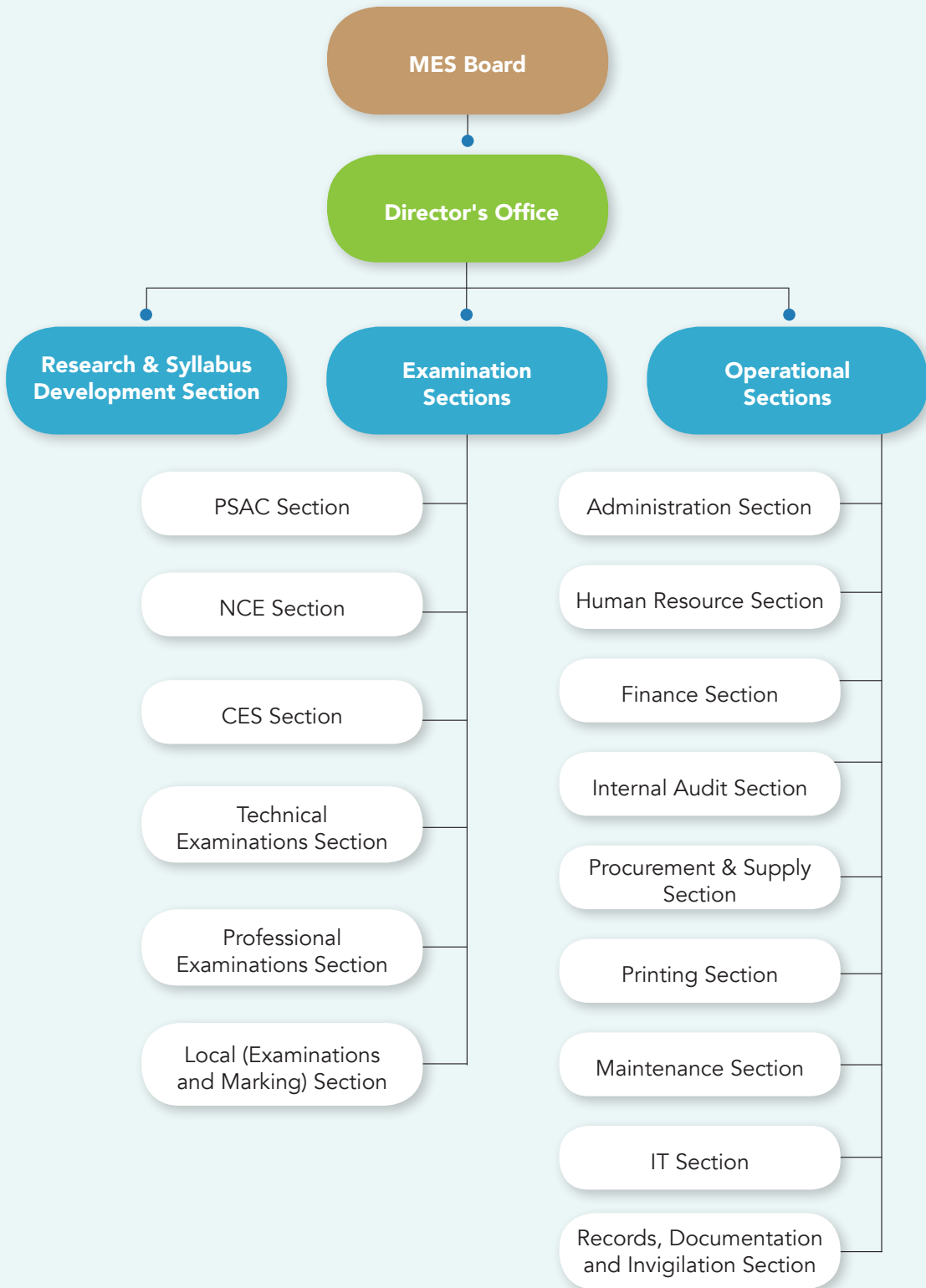
Principal Examinations Officer
Institute of Statistician Examinations
Preliminary Stage, 1, 2 & 3 (Final)



Mrs Parvatee Lallchand

Financial Manager
FCCA (UK)

MES Organisation Structure



Overview of Sections

- ▶ PSAC Section
- ▶ NCE Section
- ▶ Local (Examinations and Marking) Section
- ▶ CES Section
- ▶ Technical Examinations Section
- ▶ Professional Examinations Section
- ▶ RSD Section
- ▶ Records Section



PSAC Section

The PSAC Section is responsible for the organisation and conduct of the PSAC Assessment for Grade 5 Modular Assessment (History & Geography and Science), Grade 6 Modular Assessment (History & Geography and Science), Grade 6 End of Year Assessment and Re-Assessment. The section is also responsible for school based assessment in Communication Skills and ICT Skills.

Grade 5

School candidates sit for the first part of the modular assessment in History & Geography and Science at the end of Grade 5. The assessment contributes to 50% of the final PSAC grade.

Grade 6

In Grade 6, school candidates sit for the second part of the modular assessment in History & Geography and Science.

They also sit for the full papers in English, French, Mathematics and an optional language of their choice.

Their performance in Communication Skills and ICT Skills is also submitted to the MES towards the end of Grade 6.

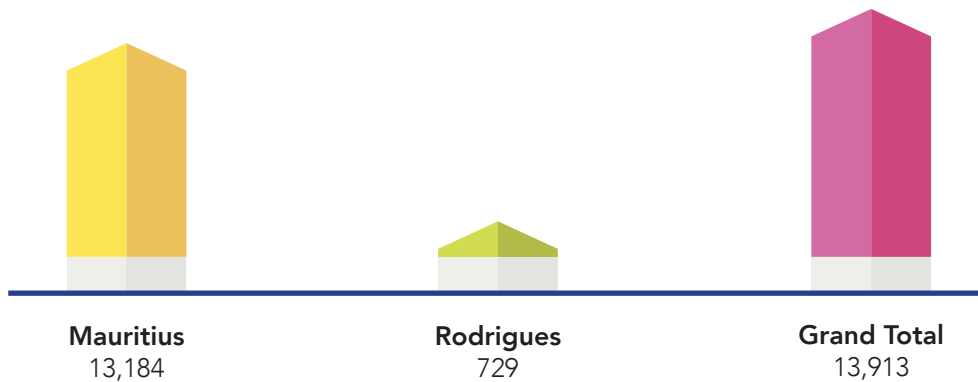


Diagram 1: Breakdown of school candidates who entered for the Grade 5 modular assessment.

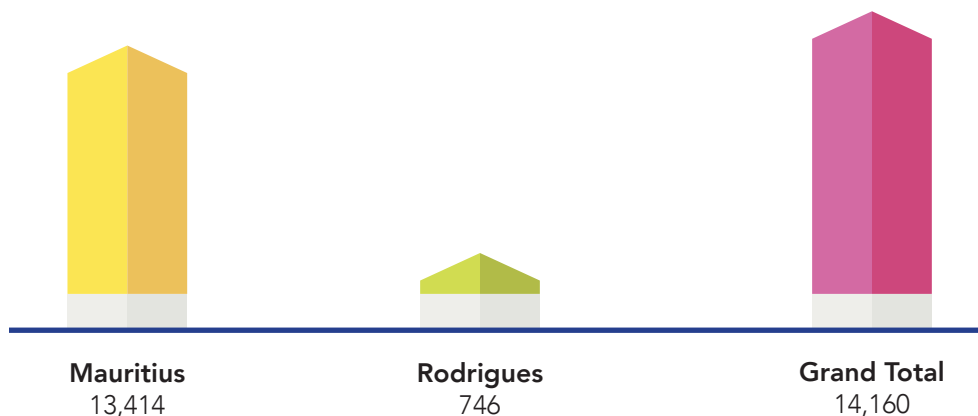


Diagram 2: Breakdown of school candidates who entered for the Grade 6 assessment.

PSAC Performance 2020-2021 (after re-assessment)

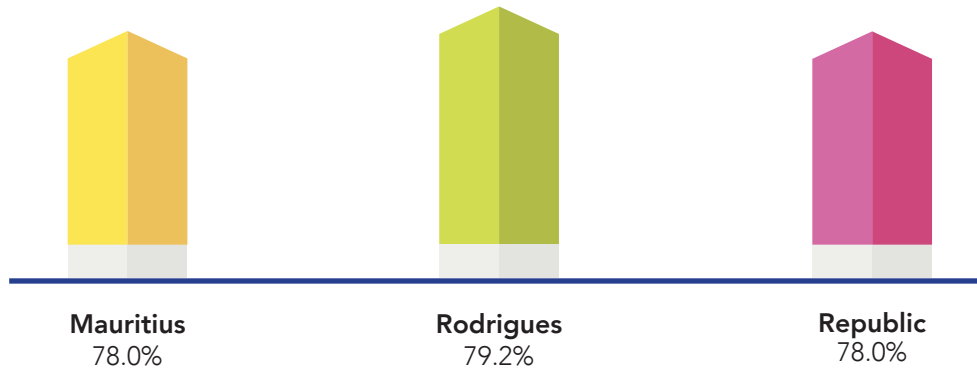


Diagram 3: Percentage of candidates who met PSAC requirement in 2020-2021

In 2021, 78.0% of school candidates satisfied the criteria to be awarded the NQF level 1 qualification at PSAC (after re-assessment) compared to 77.26% in 2019.

Agalega

The PSAC Assessment was also carried out for candidates in Agalega. 8 candidates sat for the PSAC Modular Grade 5 Assessment and 9 candidates sat for the Grade 6 Assessment.

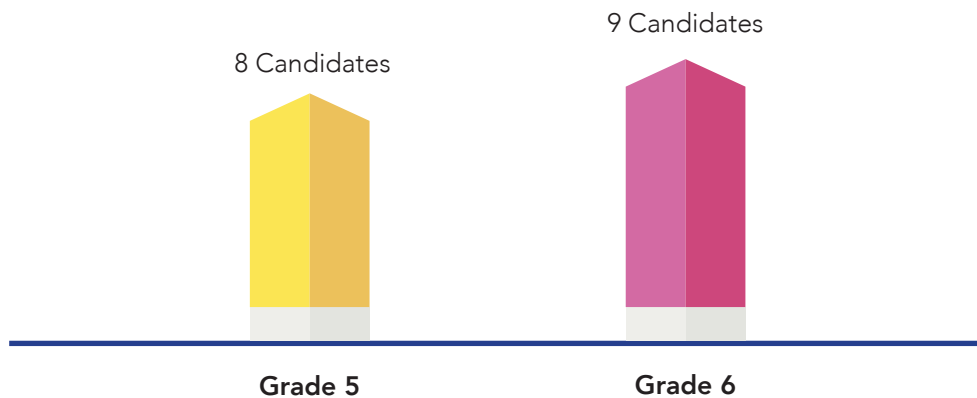


Diagram 4: School candidates who entered for the Grade 5 and Grade 6 assessments in Agalega

33.3% of candidates in Agalega satisfied the criteria to be awarded the NQF level 1 qualification at PSAC in 2020-2021.

Special Arrangements

Candidates with special educational needs and suffering from permanent/temporary impairment were given special consideration such as additional time, the assistance of Writer/Reader, etc.

Arrangements/Facilities	No. of candidates		
	Grade 5 (Mar 2021)	Grade 6 (Dec 2020)	Grade 6 (Apr 2021)
Special Consideration cases (Disabled/Slow learners, etc)	139	202	230
Enlarged Print Question Papers	20	21	23
Braille	-	2	2
Examined in hospitals	-	2	1
Writer/Reader	88	90	167
Sign Language Interpreter	-	2	2
Candidates examined at residence	-	4	1
Candidates examined in quarantine centres	-	-	13

Table 1: Special Arrangements offered to candidates of Grade 5 and Grade 6.

PSAC RE-ASSESSMENT 2020-2021

Candidates who did not achieve at least a Grade 5 in only one subject to meet the minimum requirement for a NQF level 1 in the PSAC Assessment are given the chance to sit for the re-assessment.

Exceptionally, this year, eligible candidates who were unable to sit for the assessments due to the Covid-19 situation were also given the opportunity to sit for the re-assessment in the relevant subjects.

	School Candidates	Private Candidates	Total
Mauritius	1218	143	1361
Rodrigues	48	13	61
Total	1266	156	1422

Table 2: Breakdown of candidates who sat for the PSAC re-assessment

Special Arrangements – Re-Assessment

Candidates with special educational needs and suffering from permanent/temporary handicap were given special consideration such as additional time and were also provided with such facilities as detailed in **table 3** below.

Arrangements	No. of candidates
Special Consideration cases (Disabled/Slow learners, etc)	49
Writers/Readers	19
Sign Languages Interpreter	1

Table 3: Number of candidates who required special arrangements for the re-assessment

Communication Skills

School based assessment in Communication Skills for school candidates was organised in schools throughout the year. The MES organised a monitoring process to ensure the reliability of the assessment. For Private Candidates, a separate assessment was organised in Mauritius and Rodrigues during the period Tuesday 08 December to Thursday 10 December 2020.

	No. of Schools / Centres
Mauritius	10
Rodrigues	1

Table 4: Breakdown of the number of schools conducting Communication Skills Assessment for private candidates

ICT Skills

ICT Skills was evaluated through school based assessment during Grade 5 and Grade 6. For Private Candidates, a separate assessment was organised in Mauritius and Rodrigues during the period Monday 14 to Thursday 17 December 2020.

	No. of Schools / Centres
Mauritius	33
Rodrigues	1

Table 5: Breakdown of the number of schools conducting ICT Skills Assessment for private candidates

NCE Section

NCE Assessment

The NCE Assessment certifies the level of achievement of candidates at the end of the Nine Year Continuous Basic Education Cycle. It is also used for admission to academies.



Candidates were assessed through external written assessments in nine core compulsory subjects (French, Mathematics, English, Science, Information and Communications Technology, Technology Studies, Business and Entrepreneurship Education, Social and Modern Studies, Art & Design) and one optional core language if they entered for one. The optional language would be one of Asian Languages, Arabic and Kreol Morisien. It is to be noted that these optional languages were assessed for the first time at Grade 9 level in 2021.

Candidates were also assessed in non-core subjects (Physical Education, Performing Arts and Life Skills and Values) through School Based Assessments carried out at School level.

The NCE assessment was carried out for the first time during the period 30 March to 08 April 2021 which coincided with the lockdown period.

The role of the NCE Section

The NCE Section is responsible for all steps in the organisation and conduct of the NCE Assessment, from receiving entries to the release of results.

Entries

Entries from secondary school candidates were received online in the month of October 2020 whereas those from private candidates were received at the MES during the first week of November 2020. 14,290 school candidates entered for the assessments, out of which 98% sat for the examinations.

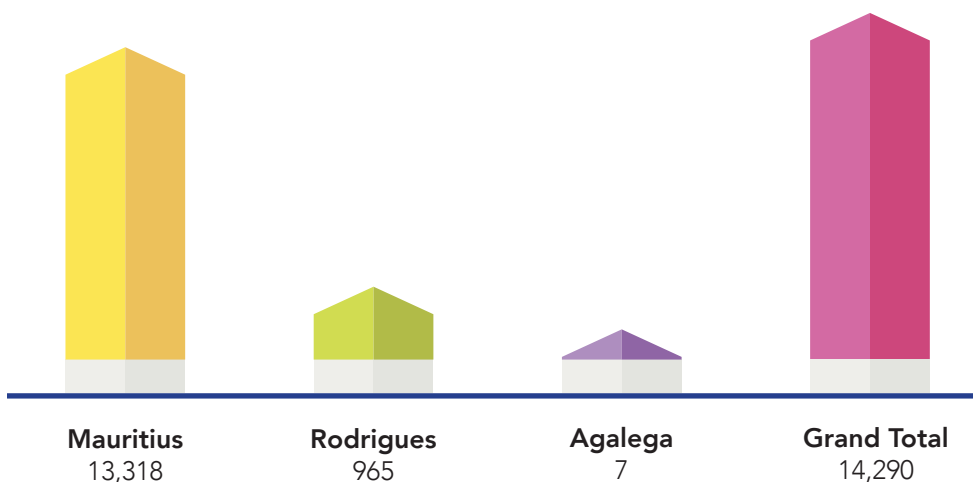


Diagram 5: Entries for the NCE 2020 - 2021 assessment

Training of prospective markers

With the collaboration of the RSD Section, the NCE Section organised the training of prospective markers during the months of December 2020 and January 2021. The training was conducted for all the subjects examinable at NCE and a thousand educators approximately were involved.

Organisation and Conduct of the NCE Assessment

The services of about 3000 resource persons were required to conduct the examination. These comprised Coordinators, Supervisors, Invigilators, Ushers and Caretakers amongst others.

It was quite a challenge to find the required number of resource persons because of the lockdown period and the fact that many resource persons lived in red zone areas. With the support of the parent Ministry and trade unions of the education sector, the MES managed to enlist a sufficient number of resource persons to conduct the assessment.

School Based Assessment (SBA)

School Based Assessment was carried out in the non-core subjects, namely Performing Arts, Physical Education and Life Skills and Values.

The monitoring of the School Based Assessment was held during the first week of March 2021.

Special Arrangements

Candidates with special education needs and suffering from permanent/temporary impairment were given special consideration such as additional time, the assistance of writers/readers or sign language interpreters. Braille and enlarged question papers were also made available to visually impaired candidates.

Arrangements / Facilities	Number of Candidates
Special Consideration cases (Disabled/Slow learners, etc)	25
Enlarged Print Question Papers	7
Braille	3
Writer	5
Reader	7
Writer/Reader	1
Sign Language Interpreter	1
Candidates examined in quarantine centres	16
Candidates examined in special Red Zone centre (Canot)	14

Marking

The marking exercise was conducted in April and May 2021 in 10 centres. Around 700 markers were involved in the exercise in the different subjects.

NCE Performance

The results were released on Thursday 10 June 2021. Out of 14,044 school candidates who sat for the NCE assessment, 10,051 candidates met the NCE level 2 requirement. This represents 71.6% of school candidates who sat for the assessment.

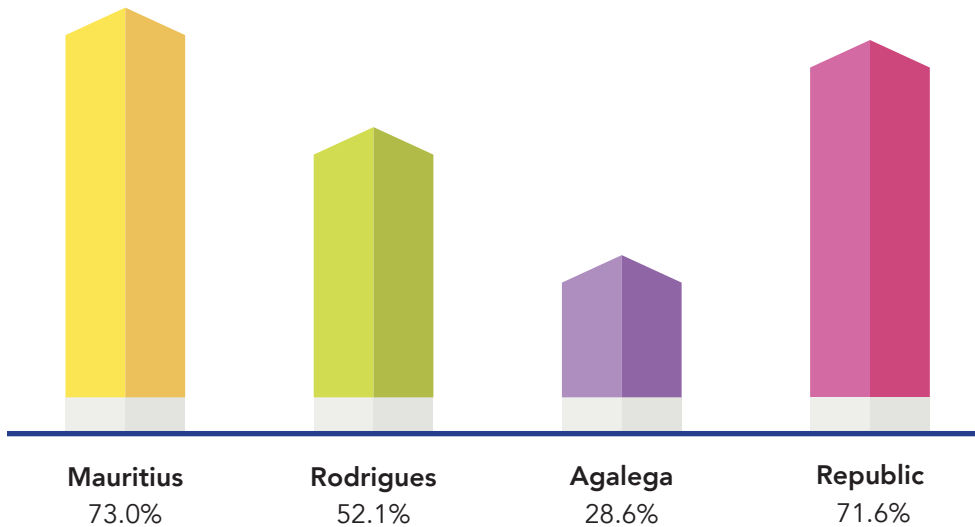


Diagram 6: Percentage of candidates who met the NCE requirements in 2020-2021

Admission to Academies

There were 2,168 seats offered in the 12 academies.



Local (Examinations and Marking) Section

The major activity of the section is to organise the SC Local Marking, Moderation, Grade Review and Remarking Exercises for 15 subjects (27 papers) on behalf of Cambridge International.

In addition, the section is responsible for the training of prospective markers for the locally marked papers. During school holidays, online training sessions were conducted for Mathematics Paper 1, Mathematics Paper 2, French Paper 1, French Paper 2 and Asian Languages.

The section is also responsible for the conduct of the following:

- International Baccalaureate (IB) examination (May and November).
- DELF B2 (Version Scolaire): examination, marking, and training of examiners/trainers.
- Prevocational Year 4 examination and marking.
- Brevet de Technicien (BT) examination and marking.

It also organises examinations for parastatal bodies upon request.



CES Section

The Cambridge Examinations Section (CES) is responsible for the following Cambridge International examinations:

- ▶ SC/GCE O-level examinations
- ▶ HSC/GCE A-level examinations
- ▶ HSC Professional examinations
- ▶ IGCSE examinations

This year, for the first time, entries for school candidates were received online.

SC/HSC Examinations

Following the Covid-19 pandemic, the school calendar was re-adjusted; the SC/HSC/GCE Oct/Nov 2020 series examinations was therefore rescheduled to the April/May/June 2021 examination series

Examinations were conducted during the lockdown period with the following special arrangements:

- 1 An examination sanitary protocol was devised jointly by the Ministry of Education, Tertiary Education, Science and Technology, Ministry of Health and Wellness and the MES. The protocol included the following measures, amongst others:
 - Thermal temperature checks for all candidates and examination staff.
 - Provision of face masks, gloves and hand sanitisers to resource persons in all examination centres and staff of the CES section.
 - Review of the seating arrangements of candidates in examination centres to ensure at least a distance of 1.50m apart.
 - Provision of two isolation rooms in each examination centre to accommodate candidates with fever or flu symptoms.
- 2 Disinfection of the delivery bay, working area and equipment was done on a daily basis.
- 3 The following **new** examination centres were used to accommodate candidates from Red zones:
 - Pierre Desvaux de Marigny GS in Canot
 - St Aubin SSS, Riviere des Anguilles State college, Swami Vivekananda SSS, France Boyer de la Giroday SSS and M Sangeelee SSS for the south region
- 4 Examinations were also conducted in quarantine centres as detailed below:

Examinations	No of candidates	Quarantine Centres
SC/GCE O Level	23	Tamarina Hotel Veranda Pointes aux Biches
HSC/GCE A Level	10	Jalsa Beach Holiday Inn

- 5 The Art & Design 6005 paper was rescheduled for Saturday 17 and Saturday 24 April 2021 for candidates who were in quarantine centres and who could not take the Art & Design (6005/03 & 6005/02) examination on Monday 29 March and Friday 09 April 2021.
- 6 Special transport arrangements were made with the National Land and Transport Authority (NLTA) to ensure that candidates could travel to and from their examination centres safely.
- 7 Arrangements were made for resource persons and staff working for examinations to receive their Work Access Permits.
- 8 The MES arranged for resource persons and staff working for examinations to be vaccinated prior to the examination session.
- 9 Additional resource persons were recruited to ensure compliance with the sanitary protocol.
- 10 Around 10 hotlines were made available to respond to examination and transport-related queries as from 06 00.
- 11 Constant communication with the National Disaster and Risk Management was maintained to ensure the safe movement of candidates to and from examination centres during adverse weather conditions.
- 12 The Oral English examinations and speaking tests for Spanish, German and other languages were cancelled due to the Covid-19 pandemic.
- 13 On 28 April 2021, due to a force majeure of torrential rain, examinations were cancelled. The list of impacted papers is detailed below:

SC Subjects	Paper code
English Language (Mauritius)	1125/01
English Language (Mauritius)	1126/01
German	0525/12/42
Arabic	3180/01
HSC Subjects	Paper code
Design & Textiles	9631/03
Design & Technology	9705/32
Hindi Literature	8675/04
Urdu	9676/04
Hindi	9687/04
Marathi	9688/04
Tamil	9689/42
Telugu	9690/04
Chinese	9715/42

The MES made a special request to Cambridge International so that candidates are not penalised. Cambridge International informed that they would apply "Special Consideration" procedures to all impacted candidates.

SC Performance 2020-2021

The following bar charts shows statistics regarding the number of school candidates who were examined and who obtained their School Certificate in Mauritius and Rodrigues respectively:

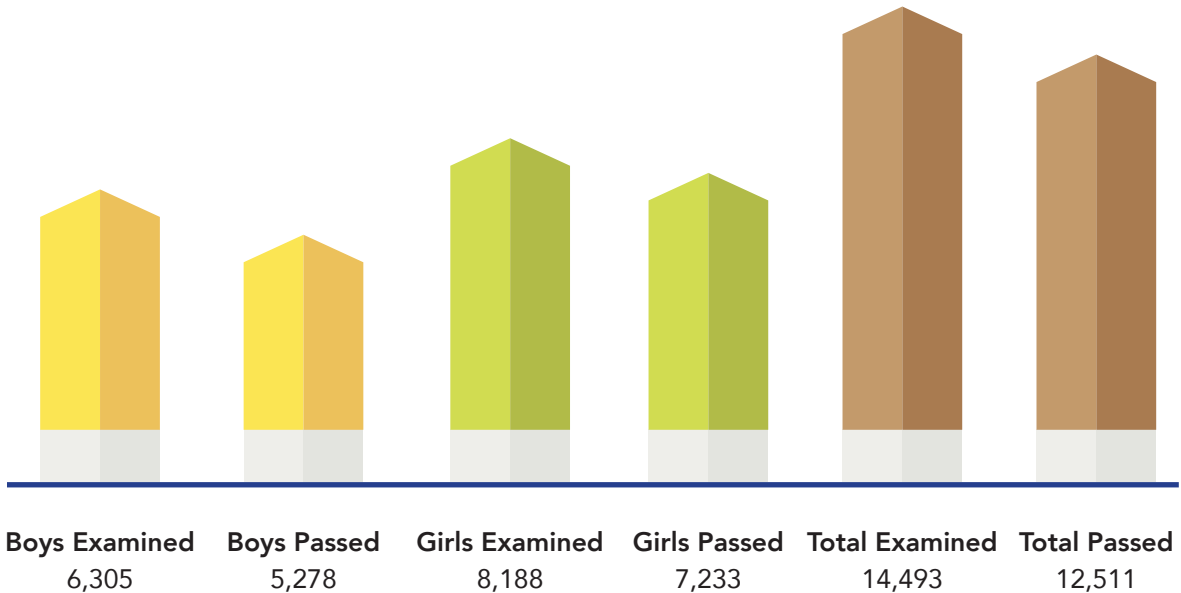


Diagram 7: Breakdown of school candidates who were examined and who obtained their SC in Mauritius

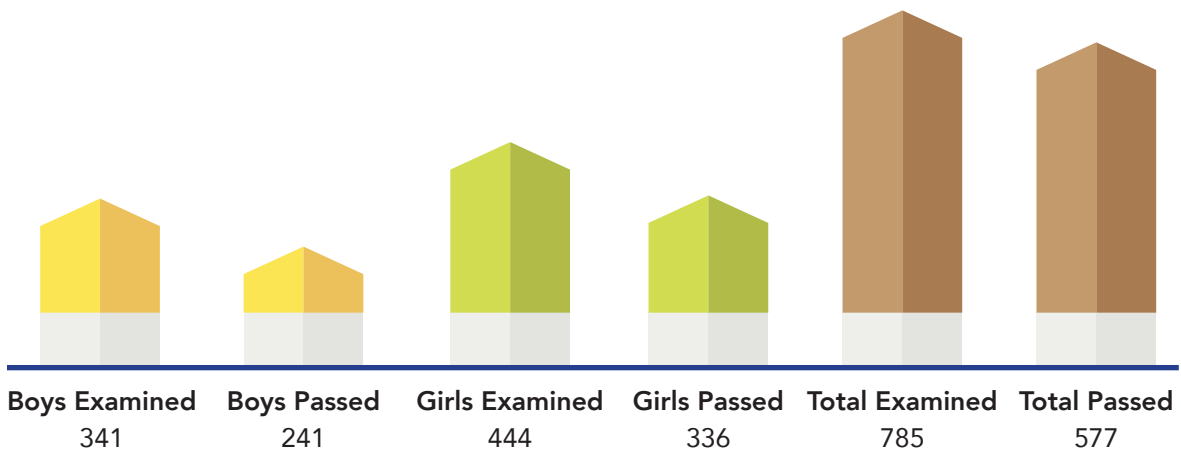


Diagram 8: Breakdown of school candidates who were examined and who obtained their SC in Rodrigues

The overall performance for SC in 2021 is summarised below:

	Number of candidates examined	% Pass
Boys	6646	83.04
Girls	8633	87.69
Total	15279	85.67

HSC Performance 2020-2021

The following bar charts show statistics regarding the number of school candidates who were examined and who obtained their Higher School Certificate in Mauritius and Rodrigues respectively:

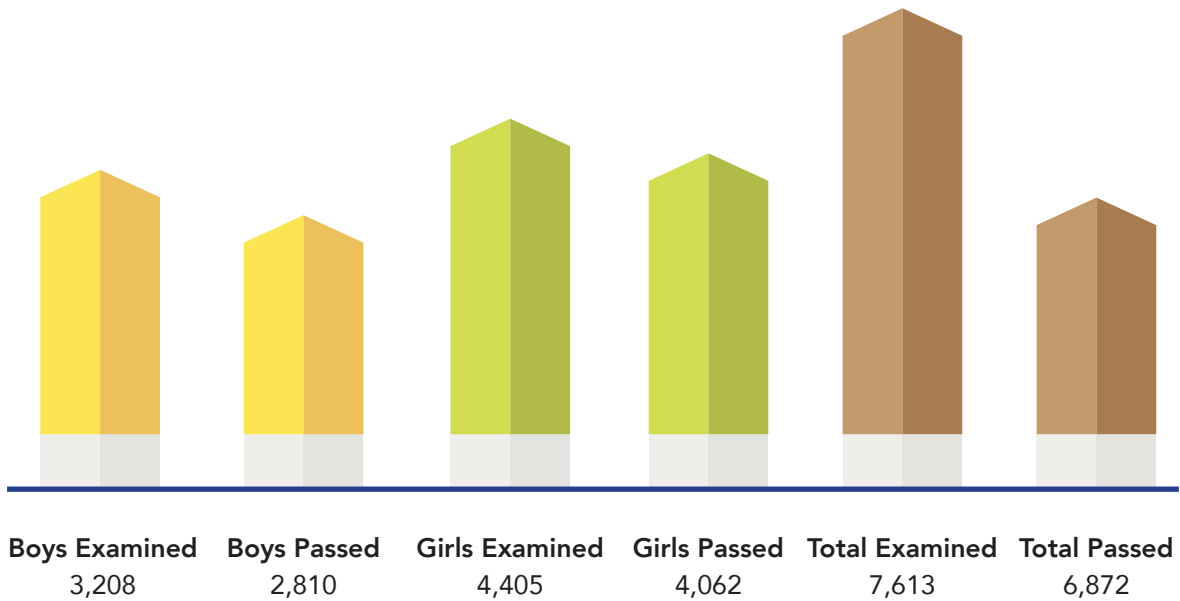


Diagram 9: Breakdown of school candidates who were examined and who obtained their HSC in Mauritius

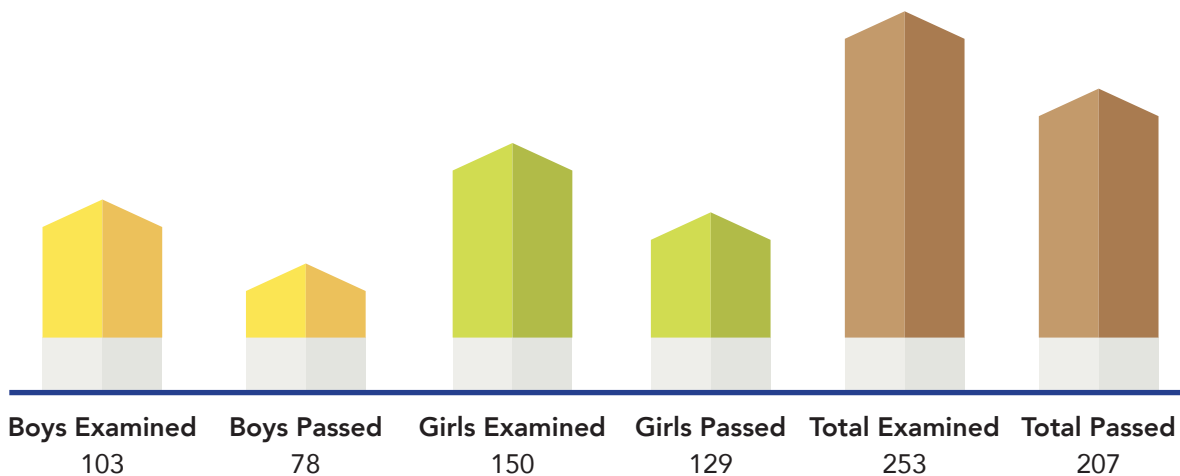


Diagram 10: Breakdown of school candidates who were examined and who obtained their HSC in Rodrigues

The overall performance for HSC in 2021 is summarised below:

	Number of candidates examined	% Pass
Boys	3311	87.22
Girls	4555	92.01
Total	7866	89.99

HSC Professional Examination

55 candidates from 10 schools, including 1 in Rodrigues entered for the HSC Professional (HSC Pro) examination for the year 2020-2021. The HSC Pro qualification consists of the Cambridge Advanced Professional in IT (CAPIT), 2 principal subjects, Global Perspective and a subsidiary subject.

The Overall performance for HSC Pro in 2021 is summarised below:

Results	Number of candidates	%
GCE Award	5	9.09
HSC Pro Pass	50	90.91

The percentage pass in as Global Perspectives is **100%**.

Technical Examinations Section

The Technical and Vocational Examinations Section conducts examinations on behalf of the Mauritius Institute of Training and Development for the National Certificate Levels 2,3,4,5 and the National Diploma (ND 6).

The certificates are awarded jointly by the Mauritius Examinations Syndicate (MES) and the Mauritius Institute of Training and Development (MITD)

This year examinations were conducted as follows:

SN	Examination	Month	No. of Candidates
1	NC4 Engineering Trades - Intake 2019, 2020	October, December 2020	523
2	Scaffolding - Intake 2019, 2020	October, December 2020	48
3	National Certificate Level 4, 5 - Information Technology - Intake 2019 Semester 2	September 2020	187
4	National Diploma - Information Technology - Intake 2018, 2019	September 2020	129
5	NC 2,3,4 Hotel Trades	August 2020	1129
6	NC 4,5 Industrial Electronics	September 2020	39
7	NC 4,5 Communication Electronics	September 2020	22
8	NC 4 Health Care Assisting	December 2020	79

SN	Examination	Month	No. of Candidates
9	NC 3 Jewellery Manufacturing Design	July, December 2020	16
10	NC 3 Beauty Therapy	October 2020	11
11	NC 3 Hairdressing	October 2020	23
12	NC 3,4 Recognition of Prior Learning	January 2021	10
13	NC 2,3 Engineering Trades	November 2020, February 2021	1656
14	NC 2 Housekeeping	February 2021	54
15	National Diploma in Hotel Management Intake 2017-2020	September 2020, February 2021	93
16	National Diploma in Engineering Intake 2018-2019	November, December 2020	94
17	National Diploma in BCE	November, December 2020	11
18	National Diploma in Telecommunications Intake 2018-2019	September 2020	14

Professional Examinations Section

The Professional Examinations Section is mostly responsible for the conduct of examinations on behalf of overseas examination bodies such as UNISZA, City & Guilds, the Institute of Chartered Shipbrokers, the University of London etc. The section also carries out examinations on behalf of local institutions such as Polytechnics Mauritius Ltd, the Medical Council, the Dental Council, Rushmore Business School etc.

An important number of examinations normally carried out by the Professional Examinations Section was either postponed or cancelled in 2020-2021 due to the Covid-19 pandemic.

The table below illustrates some of the examinations carried out by the section in 2020-2021.

No.	Examinations	Period	No. of Candidates
1	London Institute of Banking and Finance (LIBF)	July 2020	1
2	Polytechnics Mauritius Ltd	October, November, December 2020	399
3	BPP University	October 2020	3
4	New Zealand Law and Practice Examination	November 2020	3
5	BPP University	December 2020	3

No.	Examinations	Period	No. of Candidates
6	Rushmore Business School	January 2021	13
7	New Zealand Law and Practice Examination	March 2021	12
8	Medical Registration (MRE)	September 2020	307
9	Dental Registration (DRE)	September 2020	18
10	Society of Actuaries (SOA)	September 2020 January, February, June 2021	8
11	Chartered Institute of Logistics and Transport (CILT)	October 2020	11
12	Kolej Universiti Islamic Antarabangsa Selangor (KUIS)	October 2020	6
13	BCS, The Chartered Institute for IT	November 2020	364
14	University of Sultan and Zainal Abidin (UNISZA)	July 2020, February 2021	32
15	Institute of Chartered Ship Brokers (ICS)	July 2020, November 2020	25
16	Utara Malaysia	August 2020	5
17	Associates of Chartered Certified Accountants (ACCA)	September 2020, December 2020	724
18	VATEL (Mauritius)	September 2020	45
19	Northumbria University	October, December 2020	22
20	EDEXCEL	November, October 2020	4
21	City & Guilds 7574 Assessment	October 2020, December 2020	561
22	Cambridge Admission Test	November 2020	32
23	Associated Board of the Royal Schools of Music (ABRSM)	November 2020	121
24	City & Guilds Examinations	December 2020	35
25	VATEL (Rodrigues)	February 2021	8
26	Cambridge STEP	June 2021	1

The Mauritius Examinations Syndicate, in collaboration with the Ministry of Health and Wellness and the National Board of Examinations India, conducted the Medical and Dental Registration Examinations online for the first time in 2020 for 308 candidates at the CITS University of Mauritius and the Apollo Solutions Ltd.

The VATEL examination was conducted for the first time in Rodrigues in February 2021.

RSD Section

The Research & Syllabus Development Section is the academic and technical arm of the MES. It provides professional and academic input at all the stages of the examination and evaluation process. This involves the thinking, planning, conceptualisation, development and implementation of all national examinations and assessments.

In practice, this means conducting research in the field of assessment to inform policy decisions, designing assessment frameworks and examination syllabuses, test design, the setting and marking of question papers, conducting training, analysing exam results, writing reports and disseminating the findings among educational stakeholders. The section is also called upon to develop new qualifications, carry out educational projects and support the Ministry in implementing national policies.

Paper Setting

The RSD Section is responsible for preparing Question Papers for the following assessments

Assessments	Number of Question Papers produced
Diagnostic Assessment at Grade 3	2
Grade 4	13
Grade 5	17
PSAC (Main and re-assessment)	65
NCE	51
Total	148

Marking

Research and Development Officers lead the marking exercise at both PSAC and NCE Levels. This involves the training of prospective markers, the selection of markers, and conducting all activities (sampling, briefing etc.) to ensure that the marking is reliable.

Syllabus Development & Training

The section works in close collaboration with Cambridge Assessment International Education (CAIE) for the review of syllabuses at O, AS and A levels. In 2020-2021, some of the syllabuses that were reviewed are the O Level French, AS and A Levels French, O Level English, O Level Mathematics, O Level Additional Mathematics and O Level Islamic Studies

This year, due to the pandemic, training workshops for Educators (Secondary) were conducted online. About 100 educators in each of the following subjects benefited from training: O Level Biology, Chemistry, Physics, French Literature, AS/A Level Marine Science, AS Level Environmental Management, AS/ A Level Hinduism, AS/A Level Islamic Studies.

Records Section

The pandemic has created many challenges for the Records Section of the Mauritius Examinations Syndicate. The last year has brought about enormous changes in the modus operandi of issuing statements to members of the public.

At the Records Unit, we strive to provide quality services to members of the Public by ensuring the security and confidentiality of users. Towards this end, we have an easy-to-use online application system for statements of Results and Rankings. Henceforth, all applications and payment for statements are processed electronically.

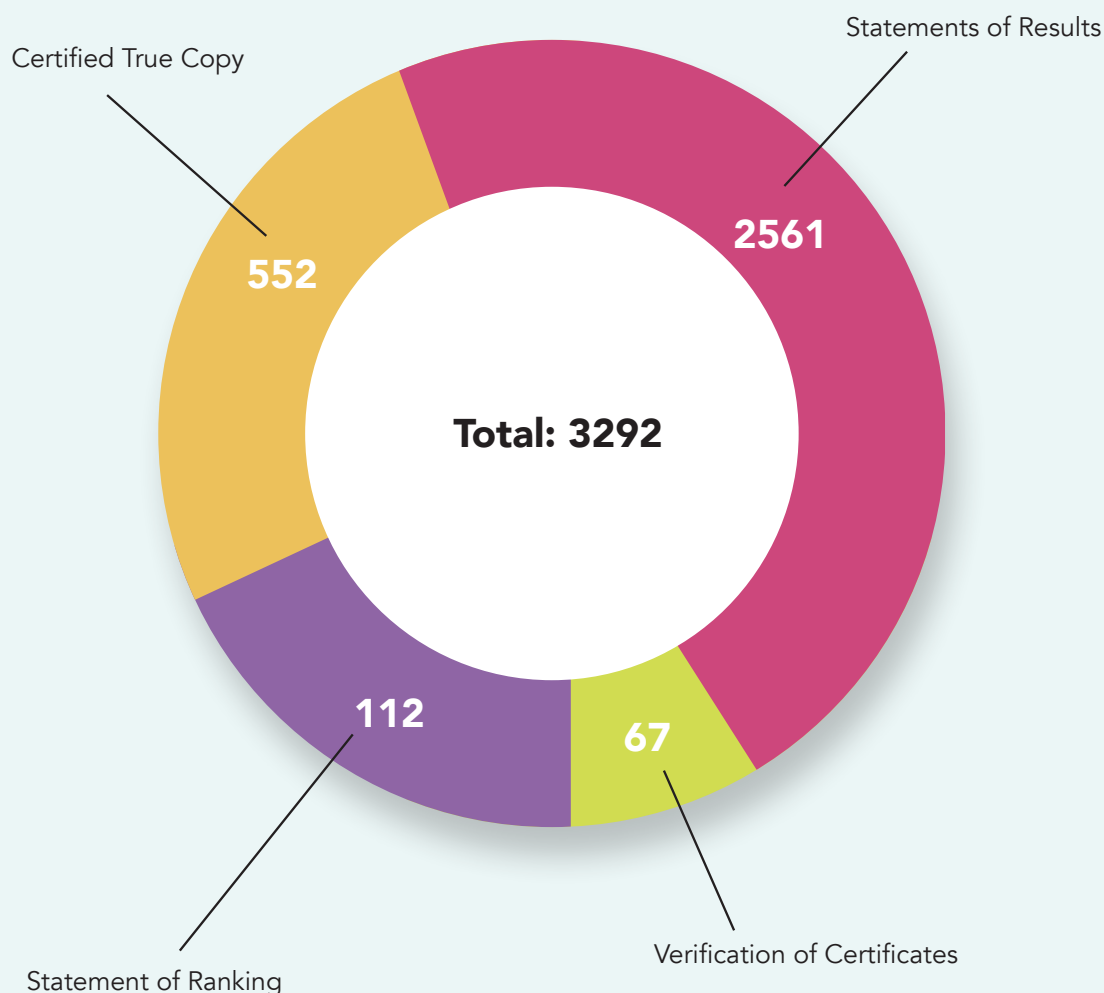


Diagram 11: Number of Statements & Other services in 2020 - 2021.

Principle 2

THE STRUCTURE OF THE BOARD AND ITS COMMITTEES



The Board

The Board of the MES is responsible for ensuring that the highest standards of corporate governance are complied with. It also monitors the execution of policies and strategies. It is committed to the highest standard of integrity, transparency, professionalism and ethical conduct.

The Board ensures the accountability of the organisation to its stakeholders and relevant authorities. It also ensures a sound system of internal control, risk management and financial reporting. It continuously reviews and determines the purpose, strategy and values of the MES.

Members are given accurate, timely and clear information so that they maintain full and effective control over strategic, financial, operational, compliance and governance issues.

The Board's actions are subject to existing laws and Regulations.

Board Composition

The Board of the MES is composed of a Chairperson, the MES Director and eight members who are appointed as per the MES Act.

The Board members collectively have diverse skills and experience, together with knowledge of Government policies. They bring independent judgement and are committed to shared decision making for the efficient performance of the Syndicate.

An Administrative Officer of the Syndicate currently acts as Secretary to the Board. He ensures that the Board procedures are adhered to and implemented and that the proceedings of the Board and its committee meetings are properly minuted and its decisions implemented.

Board Diversity

The MES Board consists of four female members and six male members, including the Chairperson.

Board Committees

The Board has established three committees with specifically delegated duties and responsibilities, as set out below:

1. Finance Committee
2. Human Resource Committee
3. Audit and Risk Committee

The committees meet as regularly as necessary in accordance with the terms of reference set by the Board.

Name	Finance Committee	Human Resource Committee	Audit and Risk Committee
Mrs D S Thanacoody Soborun	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
Mrs Z Guness-Goolbar (Up to November 2020)		<input checked="" type="checkbox"/>	
Mrs H D Bedacee Dindoyal		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Mr D Gopaul (Up to 03 February 2021)	<input checked="" type="checkbox"/>		
Mrs P Dassaye (As from 04 February 2021)	<input checked="" type="checkbox"/>		
Dr O Nath Varma			
Mr R Randhay (Up to November 2020)			<input checked="" type="checkbox"/>
Mr G Mahadeea	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>
Mrs H Boodadoo		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

The Chairpersons of the different Committees are as follows:

- 1** Finance Committee: A Deputy Permanent Secretary from the Prime Minister's Office
- 2** Human Resource Committee: A Deputy Permanent Secretary from the Ministry of Education, Tertiary Education, Science and Technology.
- 3** Audit & Risk Committee: A Deputy Permanent Secretary from the Ministry of Education, Tertiary Education, Science and Technology

For other Committees, co-opted members from the MES and the Ministry are appointed as required.

Each Committee regularly reports to the Board.

Other Committees

To ensure good governance and sound procedures, the management has set up various committees which comprise senior and middle management staff.

A non-exhaustive list of these Committees is as follows:

▶	MES Records Appraisal Committee This committee is responsible for the archiving and disposal of scripts and other documents.
▶	Board of Survey This committee overviews the disposal of assets.
▶	Anticorruption Framework Committee The committee operates as per the recommendations of ICAC.
▶	Bid Evaluation Committee and Departmental Bid Committee These committees ensure best practices and adherence to procurement procedures.
▶	Fees and Allowances Committee The Committee examines and recommends fees and allowances for all activities.

Role and Function of the Chairperson

The Chairperson of the MES Board is appointed in line with the provisions of the MES Act. The Chairperson provides overall leadership to the Board and ensures implementation of the strategies of the MES.

Separation of Powers between Chairperson and Director

In accordance with the Code of Corporate Governance, there is a clear distinction of responsibility between the Chairperson and the Director, which is also in line with the MES Act.

Statement of Remuneration Philosophy

The Board considers and acts on the recommendations of the Human Resource Committee regarding appointments and conditions of service. The remuneration of all the MES employees is effected as per the latest report of the Pay Research Bureau (PRB).

Principle 3

DIRECTOR APPOINTMENT PROCEDURES

Board appointments

Board appointments are carried out according to the MES Act. The Chairperson of the Board is appointed by the Prime Minister and other members are appointed as per provisions made in the MES Act.

Appointment of Director

As laid down in the MES Act, the Director is appointed by the Prime Minister and holds office on such terms and conditions and at such remuneration as the Prime Minister deems fit.

Appointment of employees

The Board, with the approval of the Minister, appoints, on such terms and conditions as it deems fit, such employees as it considers necessary for the proper discharge of its functions under the MES Act. Every employee works under the administrative control of the Director.

Conditions of service of employees

The Board, with the approval of the Minister, makes provision to govern the conditions of service of employees and, in particular, to deal with the appointment, dismissal, pay and leave, security of employees, disciplinary measures as well as appeals by employees against dismissal or any other disciplinary measures.

The Board also oversees policies related to the establishment and maintenance of provident or pension fund schemes, the contributions payable and the benefits recoverable from those schemes.



Principle 4

DIRECTOR DUTIES, REMUNERATION AND PERFORMANCE

Director Duties

The Director is the principal academic and administrative officer of the Syndicate and is responsible to the Board for maintaining the proper running of the institution.

Conflict of interest

All conflicts of interest are recorded during Board meetings on an “if and when required” basis. Board members accordingly recuse from participating on matters whereby they may find themselves to be in a situation of conflict of interest.

Duties of the Board Members

The MES Board is led by its Chairperson whilst the Director leads the executive management team responsible for the day-to-day running of the business and affairs of the MES.

Board members ensure that the policies and programmes of the Government in relation to assessment are effectively implemented by the Syndicate. They also ensure that the principles of good governance, accountability and integrity are upheld.

Remuneration

The remuneration of the Chairperson, Director and Board members are governed by the provisions laid down by the Pay Research Bureau (PRB).

The Chairperson of the MES Board receives a monthly fee of Rs 29,925 and the Board members are entitled to Rs 890 per sitting of the Board and Rs 815 per sitting of Sub Committee meetings.

Principle 5

RISK GOVERNANCE AND INTERNAL CONTROL

Risk Governance

The Board is responsible for risk governance and ensures that the MES develops and executes a comprehensive and robust system of risk management. The Board also ensures the maintenance of a sound internal control system to mitigate these risks.

Risk Management

Risk management is the identification, assessment and prioritisation of risks followed by the minimisation, monitoring and control of the impact of these potential unfortunate events.

The primary goal of risk management at the MES is to ensure that the outcomes of risk-taking activities are consistent with MES strategies as well as government strategies. The MES risk management is reported at the level of the Board in such a way that all related policy decisions are considered and reviewed prior to approval and implementation.

The main risks of the MES are as follows:

▶	Reputation risk Risk that the reputation of the MES is affected.
▶	Foreign exchange risks The risk that MES loses a substantial amount of money at the time that payments are made to overseas examination bodies due to foreign exchange volatility.
▶	Information security risks Risks that examination data and information are lost.
▶	Legal risks Risks of litigation due to implementation of policies.
▶	Financial risks These risks are enumerated further in the report.

The Board and the MES Management carefully ensure that the above risks are properly managed. Any event which would increase the likelihood and impact of these risks is promptly dealt with.

Financial Risk policies

The financial risks considered in the preparation of the accounts are as follows:

Liquidity Risk

▶ This refers to the possibility of default by the Syndicate to meet its obligation because of unavailability of funds to meet operational requirements. In order to ensure adequacy of its funding, cash flow forecasts are prepared periodically to identify any shortage of funds. The expenditure of the Syndicate is also matched against budgeted estimates to be within targeted limits.

Credit Risk

▶ In the normal course of business, MES incurs credit risk from trade accounts receivable. MES manages its exposure to credit risk by an effective debtors reporting system.

Interest Rate Risk

▶ MES is not exposed to any interest rate risk on car loans to staff as it is government secured. The interest rate risk associated with car loans to staff is considered minimal.

Internal Control

Internal Control at the MES is one of the mechanisms used to reduce risks to an acceptable level. Management is responsible for the design, implementation and monitoring of the internal control system.

The first line of defence is operated by the management of the different sections and the MES management by ensuring that the control mechanism embedded in the daily activities of the Syndicate is effective.

Internal Audit acts as the second line of defence while the external auditors are the third one.

Principle 6

REPORTING WITH INTEGRITY

Statement of compliance

The Board presents a fair, balanced and understandable assessment of the financial, environmental, social and governance position, performance and outlook of the MES in its annual report.

The Board confirms that to the best of its knowledge, the MES has fulfilled its obligations and complied with all requirements under the Code of Corporate Governance as stated in the Annual Report.

Key performance indicators and key actions

In light of the new requirements of the Ministry of Finance, Economic Planning and Development, the MES has devised a set of key actions and KPIs.

These key actions and KPIs are subject to change, especially with the dynamic environment of education at present, in light of the Nine Year Continuous Basic Education reform.

SN	KEY ACTIONS		KEY PERFORMANCE INDICATORS		
			FY 2020/21	FY 2021/22	FY 2022/23
1	Organisation and conduct of assessment/ examinations	No of assessment/ examinations conducted	218	221	221
2	Certification of knowledge and skills at Grade 9 (NCE as from 2021)	No of subjects assessed	21	21	21
3	Assessment of skills in Technical and Vocational Education	No of subjects assessed	200	200	200
4	Computerisation of examination processes	% of examinations processes computerised	22%	24%	25%

Safety and Health

In accordance with the provision of the Occupational Safety and Health Act 2005, the MES has a part-time Health & Safety Officer who is responsible for monitoring and advising Management on all matters related to health hazards and safety measures to be taken within the MES premises.

Environmental Policy

The Syndicate ensures that its operation has no major impact on the environment.

Corporate Social Responsibility

MES is involved in activities which promote the interest of the community and a sustainable society.

Related Party Transactions

Related party transactions have been disclosed as per notes to accounts in the financial statements.

Anti-Corruption Policy

The Anti-Corruption Policy of the MES provides the framework for the organisation to fight against corruption. The Mauritius Examinations Syndicate has committed itself to create a workplace where integrity, transparency and accountability prevail. The policy provides the basis for ensuring ethical leadership and active management with the view to establishing an atmosphere conducive to fostering high professional standards which guard against unethical behaviour.

MES Achievements and Challenges

Achievements

Following the lockdown, a Customer Support Desk has been set up to attend to all requests and queries from members of the public. Procedures have been established to ensure that all sanitary measures are enforced.

A major achievement of the MES in 2020-2021 was the conduct of the first ever session of the NCE assessment. In this context, a new examination section, the NCE Section, was set up to administer the assessment.

The Research and Syllabus Development Section was responsible for preparing assessment papers in the 18 subjects assessed at NCE. It was also responsible for training prospective markers and for conducting the marking exercise. The section also developed assessment guidelines for the school based assessment in the three non-core subjects (Physical Education, Performing Arts, Life Skills & Values). Training of moderators was also carried out for the non-core subjects.

Another landmark for the institution was the first ever assessment in Kreol Morisien at Grade 9 Level. About 1,200 candidates sat for the assessment in 2020-2021.

Challenges

The MES faced numerous challenges in 2020-2021. These include, inter alia, conducting exams in red zones and quarantine centres during a national lockdown. The institution also successfully organised examinations during natural calamities like floods and heavy rainfall. Exceptional measures were taken to ensure the safety of candidates, such as enlisting the support of the Special Mobile Force and the National Coast Guard and using armoured vehicles to transport candidates to and from their examination centres.

Another major challenge was to ensure continuity in the delivery of services at the MES following the fact that a group of 25 officers had to be quarantined after coming into direct contact with a covid-19 positive resource person.

Principle 7

AUDIT

Internal Audit

The Board has delegated to the Audit Committee the responsibility to report on the effectiveness of Internal Control. The Board has also entrusted the responsibility to the Audit Committee to ensure that Management identifies and manages inherent risks on a regular basis.

The Syndicate operates in a regulated environment. A framework for an effective internal audit was set up on 27 April 2011, with the following duties and responsibilities:

- To review the effectiveness and adequacy of internal controls within the syndicate
- To carry out internal audit and assessment of systems relating to all activities of the syndicate
- To make appropriate recommendations to management, pursuant to their findings in the course of the review and assessment exercises.

The Internal Audit is responsible to the Audit and Risk Committee and to the Director for certain aspects.

Scope of work of the Internal Audit Department for year 2020 - 2021

The internal audit conducted a risk assessment followed by an audit plan for the year 2020 - 2021.

Among many other audit areas, some of the audits conducted are as follows:

1. Leaves Management
2. Review of retirement benefits
3. Review of NCE/PSAC invigilation costs
4. Review of overtime
5. Debtors' write-off and creditors' write-back
6. Fixed assets survey
7. Costs related to security guards
8. Inventory Management

External Audit

The MES appoints the Director of Audit of the National Audit Office as its external auditor. The Statutory Bodies (Accounts and Audit) Act provides that once the Annual Report of the MES has been submitted to the Director of Audit, the latter shall submit the audited report to the MES within a period of 6 months from the date of receipt. In addition to the audited report, the Director of Audit also audits the operations and the findings are presented in the Annual Report which is tabled at the National Assembly every year. These findings and recommendations, as well as MES Action Plan for implementing the recommendations are discussed at the level of the Finance Committee and the Board. As from FY 2020/21, there is a requirement for all Ministries, Departments and Statutory Bodies to include the Action Plan for the implementation of the Director of Audit's recommendations in their Annual Report. The Action Plan is laid down on the next page.

Action Plan – Director of Audit Comments for Financial Year 2020-2021

SN	Issues	Director of Audit Comments	Proposed Measures	Status of Action Taken/Implementation
1	Contingencies not yet confirmed	To provide details of contingencies or their likelihood, pending litigations on financial statements and post balance sheet.	Action has been taken and reply communicated to Director of Audit.	Implemented.
2	Non-compliance with Code of Corporate Governance Annual Report	Annual Report Application of the eight principles of Corporate Governance and explanation of how these principles were applied in Annual Report. Website Inclusion of information relating to different Corporate Governance principles on MES website.	The forthcoming Annual Report will be adjusted to cater for the missing information. Will be published on website once finalized.	In Progress. Follow-up.
3	Property, Plant & Equipment –	Fully depreciated Assets To review the value of fully depreciated assets in use. Inventory Sheets not updated Management is to ensure that the inventory exercise including the physical verification of assets, are performed every year for a better control over their assets.	<ul style="list-style-type: none"> • A Technical Committee was set up to look into the value of fully depreciated assets still in use. • These will be implemented during the course of the financial year. • The delay is mainly due to the COVID-19 situation in 2020 and 2021. • Inventory was already done for Block A only. • It is expected that this exercise will be completed by the end of September 2022. 	In Progress. Ongoing.

4	Receivables –	Long outstanding debtors not written off Policy formulation on the writing off of a debtor's account.	Approval of the Board has been sought.	Ongoing.
5	Prepayments –	Rs1,540,756 Prepayment should be written back when projects are cancelled.	Approval of the Board has been sought.	Ongoing.
6	Trade and Other Payables -	Rs431,649,353 Technical Committee/ Board to write back accruals.	Approval of the Board has been sought.	Ongoing.
7	Other Funds -	Rs1,155,651 To provide development on dormant funds.	This item will be considered on receipt of a detailed report.	In Progress.
8	Retirement Benefits Obligation –	Deficit of Rs443,697,136 the Defined Benefit Pension Fund Remedial measures to reduce the deficit of the pension fund so as to meet payments to MES pensioners.	<ul style="list-style-type: none"> •The deficit in the Pension Fund managed by SICOM Ltd was taken up in the past at the level of the Finance Committee, Board, Parent Ministry and Ministry of Finance and Economic Planning and Development. •The issue has been taken up anew at Board's level. 	Ministry has been informed since it is a policy decision to be taken at higher level.

Principle 8

RELATIONS WITH SHAREHOLDERS AND OTHER KEY STAKEHOLDERS

Meetings are organised with the parent Ministry, the Chairperson and Director of the MES as well as other stakeholders including various representatives of the Ministries, unions of managers/rectors/educators and other stakeholders in the context of policy decisions, several times during the course of the year.

In addition, regular online meetings are regularly held with key stakeholders such as Cambridge Assessment International Education.

Statement of Board Members' Responsibility

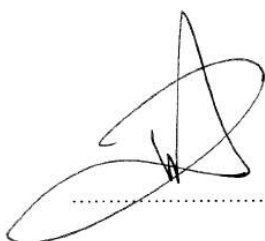
The members of the Mauritius Examinations Syndicate Board acknowledge their responsibilities for:

- (i) Adequate accounting records and maintenance of effective internal control systems.
- (ii) The preparation of financial statements which present the state of affairs of the Syndicate fairly as at the end of the financial year and the results of its operation and cash flows for that period and which comply with International Public Sector Accounting Standards (IPSAS).
- (iii) The selection of appropriate accounting policies supported by reasonable and prudent judgments. The external auditor (i.e. the Director of Audit, National Audit Office) is responsible for reporting on whether the financial statements are fairly presented.

The Board Members report that:


- (i) Adequate accounting records and an effective system of internal controls have been maintained.
- (ii) Appropriate accounting policies supported by reasonable and prudent judgments and estimates have been used consistently.
- (iii) Applicable accounting standards have been adhered to.

Signed on behalf of the Mauritius Examinations Syndicate Board:



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Mr R Meettook
Chairperson



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Mrs D S Thanacoody Soborun
Director

Date: 29/10/2021



**REPORT OF THE
DIRECTOR OF AUDIT**

**On the Financial Statements
of the Mauritius Examinations Syndicate
for the year ended 30 June 2021**

NATIONAL AUDIT OFFICE



NATIONAL AUDIT OFFICE

REPORT OF THE DIRECTOR OF AUDIT TO THE BOARD OF THE MAURITIUS EXAMINATIONS SYNDICATE

Report on the Audit of the Financial Statements

Opinion

I have audited the financial statements of the Mauritius Examinations Syndicate, which comprise the statement of financial position as at 30 June 2021 and the statement of financial performance, statement of changes in net assets/equity, cash flow statement and statement of comparison of budget and actual amounts for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements give a true and fair view of the financial position of the Mauritius Examinations Syndicate as at 30 June 2021, and of its financial performance and cash flows for the year then ended in accordance with International Public Sector Accounting Standards (IPSASs).

Basis for Opinion

I conducted my audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report. I am independent of the Mauritius Examinations Syndicate in accordance with the INTOSAI Code of Ethics, together with the ethical requirements that are relevant to my audit of the financial statements in Mauritius, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key Audit Matters

Key Audit Matters are those matters that, in my professional judgment, were of most significance in my audit of the financial statements of the current period. These matters were addressed in the context of my audit of the financial statements as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters. I have determined that there are no key audit matters to communicate in my report.

Other Information

Management is responsible for the other information. The other information comprises the information included in the annual report of the Mauritius Examinations Syndicate, but does not include the financial statements and my auditor's report thereon.

My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Mauritius Examinations Syndicate's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management intends to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible of overseeing the Mauritius Examinations Syndicate's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISSAIs, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Mauritius Examinations Syndicate's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Mauritius Examinations Syndicate's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Mauritius Examinations Syndicate to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, I determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or, when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

Management's Responsibilities for Compliance

In addition to the responsibility for the preparation and presentation of the financial statements described above, management is also responsible to ensure that the Mauritius Examinations Syndicate's operations are conducted in accordance with the provisions of laws and regulations, including compliance with the provisions of laws and regulations that determine the reported amounts and disclosures in an entity's financial statements.

Auditor's Responsibilities

In addition to the responsibility to express an opinion on the financial statements described above, I am also responsible to report to the Board whether:

- (a) I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purpose of the audit;
- (b) the Statutory Bodies (Accounts and Audit) Act and any directions of the Minister, in so far as they relate to the accounts, have been complied with;
- (c) in my opinion, and, as far as could be ascertained from my examination of the financial statements submitted to me, any expenditure incurred is of an extravagant or wasteful nature, judged by normal commercial practice and prudence;
- (d) in my opinion, the Mauritius Examinations Syndicate has been applying its resources and carrying out its operations fairly and economically; and
- (e) the provisions of Part V of the Public Procurement Act regarding the bidding process have been complied with.

I performed procedures, including the assessment of the risks of material non-compliance, to obtain audit evidence to discharge the above responsibilities.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Statutory Bodies (Accounts and Audit) Act

I have obtained all information and explanations which to the best of my knowledge and belief were necessary for the purpose of my audit.

As far as it could be ascertained from my examination of the relevant records:

- (a) the Mauritius Examinations Syndicate has complied with the Statutory Bodies (Accounts and Audit) Act; and
- (b) no direction relating to the accounts has been issued by the responsible Minister to Mauritius Examinations Syndicate.

Based on my examination of the records of the Mauritius Examinations Syndicate, nothing has come to my attention that causes me to believe that:

- (a) expenditure incurred was of an extravagant or wasteful nature, judged by normal commercial practice and prudence; and
- (b) the Mauritius Examinations Syndicate has not applied its resources and carried out its operations fairly and economically.

Public Procurement Act

In my opinion, the provisions of Part V of the Act have been complied with as far as it could be ascertained from my examination of the relevant records.



C. ROMOOAH
Director of Audit

National Audit Office
Level 14,
Air Mauritius Centre
PORT LOUIS

27 April 2022



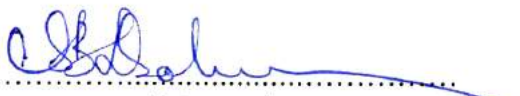
FINANCIAL PERFORMANCE

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2021

	Note	30 June 2021	30 June 2020
		Rs	Rs
ASSETS			
Current Assets			
Cash & Cash Equivalents	7	180,241,667	547,954,775
Receivables	8	9,288,148	8,113,253
Inventories	10	2,684,443	3,742,923
Prepayments	11	1,540,756	1,338,360
		<u>193,755,014</u>	<u>561,149,311</u>
Non Current Assets			
Receivables	9	8,561,953	10,829,915
Property, Plant & Equipment	12	143,674,938	151,778,910
Intangible Assets	13	70,400	142,120
		<u>152,307,291</u>	<u>162,750,945</u>
		<u>346,062,305</u>	<u>723,900,256</u>
LIABILITIES			
Current Liabilities			
Trade and Other Payables	14	431,649,353	588,388,223
Current Portion of long term borrowings	15	3,855,271	5,230,563
Employee benefits	16	15,544,998	14,356,774
		<u>451,049,622</u>	<u>607,975,560</u>
Non Current Liabilities			
Long Term Borrowings	15	8,561,953	10,829,915
Employee Benefits	16	74,851,304	70,649,639
Retirement Benefit Obligations	17	443,697,136	334,422,702
		<u>527,110,393</u>	<u>415,902,256</u>
		<u>978,160,015</u>	<u>1,023,877,816</u>
Net Assets		(632,097,710)	(299,977,560)

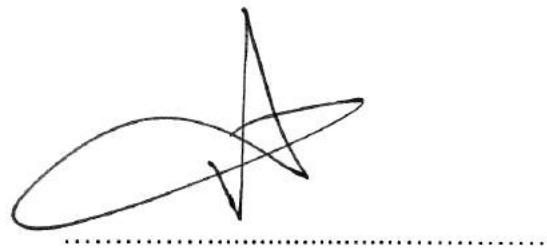
	Note	30 June 2021 Rs	30 June 2020 Rs
NET ASSETS / EQUITY			
Revenue Reserves	18	(639,168,361)	(307,353,211)
Reserve Fund	19	5,000,000	5,000,000
Other Funds	20	1,155,651	1,155,651
Revaluation Reserve	21	915,000	1,220,000
Total Net Assets / Equity		(632,097,710)	(299,977,560)

The notes to the Financial Statements on pages 70-80 form an integral part of these Financial Statements.



(Director)

MRS D S THANACOODY SOBORUN



(Chairperson)

MR R MEETTOOK

Date: 29 / 10 / 2021

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2021

	Note	Year ended 30 June 2021 Rs	Year ended 30 June 2020 Rs
Revenue			
<u>Non Exchange Transactions</u>			
Grants received from Government	22	127,077,307	143,797,924
<u>Exchange Transactions</u>			
Other Income			
Income from conduct of Examinations & others	23	89,976,344	66,196,425
TOTAL REVENUE		217,053,651	209,994,349
Administrative Expenses	24-27	222,831,676	217,812,405
Other Operating Expenses	28	230,275,803	155,505,657
TOTAL EXPENSES		453,107,479	373,318,062
Deficit for the year		(236,053,828)	(163,323,713)

The notes to the Financial Statement on pages 70-80 form an integral part of these Financial Statements.

STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 30 JUNE 2021

	Revenue Reserves	Reserve Fund	Other Funds	Revaluation Surplus	Total
	Rs	Rs	Rs	Rs	Rs
Reporting Period	2020	2020	2020	2020	2020
Opening Balance	(57,251,665)	5,000,000	1,155,651	-	(51,096,014)
Movement during the year				1,220,000	1,220,000
Actuarial Loss IPSAS 39	(86,777,833)				(86,777,833)
Net deficit for the year	(163,323,713)				(163,323,713)
Closing Balance	(307,353,211)	5,000,000	1,155,651	1,220,000	(299,977,560)
Reporting Period	2021	2021	2021	2021	2021
	Rs	Rs	Rs	Rs	Rs
Opening Balance	(307,353,211)	5,000,000	1,155,651	1,220,000	(299,977,560)
Adjustment for Prior Year:					
Creditors Written Back	359,959				359,959
Movement during the year				(305,000)	(305,000)
Actuarial Loss IPSAS 39	(96,121,281)				(96,121,281)
Net deficit for the year	(236,053,828)				(236,053,828)
Closing Balance	(639,168,361)	5,000,000	1,155,651	915,000	(632,097,710)

The notes to the Financial Statements on pages 70-80 form an integral part of these Financial Statements.

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2021

	Year ended 30 June 2021 Rs	Year ended 30 June 2020 Rs
Cash Flows from operating activities		
Deficit for the year	(236,053,828)	(163,323,713)
Interest Income	-	(10,512)
	<u>(236,053,828)</u>	<u>(163,334,225)</u>
Non-Cash Movements		
Retirement Benefit Obligations	13,153,153	8,436,438
Provision for sick leaves	7,080,798	5,125,392
Provision for vacation leaves	3,580,628	2,884,241
Provision for passage benefits	4,206,950	4,197,912
Depreciation & Amortisation	11,245,010	12,820,192
(Increase)/Decrease in Receivables	(2,550,187)	4,474,606
Decrease/(Increase) in Prepayments	(202,396)	77,019
(Increase)/Decrease in Inventories	1,058,480	(499,804)
Increase/(Decrease) in Payables	(157,130,614)	(71,573,365)
(Profit)/ Loss on disposal of assets	15,378	(1,734)
Adjustment in respect of prior years	359,959	
Net cash flows from operating activities	<u>(355,236,669)</u>	<u>(197,393,328)</u>
Cash Flows from investing activities		
Purchase of Property, Plant & Equipment	(2,990,451)	(8,056,500)
Purchase of Intangible Assets	(7,500)	(92,000)
Interest Income	-	10,512
Loan released to staff	(2,340,000)	(4,878,780)
Loan refunded by staff	5,983,254	5,749,964
Proceeds on disposal of assets	-	4,275
Net Cash flows from investing activities	<u>645,303</u>	<u>(7,262,529)</u>

	Year ended 30 June 2021 Rs	Year ended 30 June 2020 Rs
Cash Flows from financing activities		
Sick leave paid	(4,152,733)	(5,554,799)
Vacation leave paid	(3,674,642)	(1,379,390)
Passage benefit paid	(1,651,113)	(8,583,540)
Loan received from Min of Education	2,340,000	4,878,780
Loan repaid to Min of Education	(5,983,254)	(5,749,964)
Net Cash flows from financing activities	(13,121,742)	(16,388,913)
Net (decrease) / increase in cash and cash equivalents	(367,713,108)	(221,044,770)
Cash & Cash Equivalents at beginning of year	547,954,775	768,999,545
Cash & Cash Equivalents at end of year	180,241,667	547,954,775

The notes to the Financial Statements on pages 70-80 form an integral part of these Financial Statements.

NOTES TO THE CASH FLOW STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

(a) CASH AND CASH EQUIVALENTS

Cash and cash equivalents consist of cash in hand, balances with banks, and investments in money market instruments. Cash and cash equivalents included in the cash flow statement comprise the following statement of financial position amounts:

	FY 2021	FY 2020
	Rs	Rs
Current/ Savings Accounts	85,197,760	356,771,833
Foreign Currency Accounts	95,043,907	191,182,942
TOTAL	180,241,667	547,954,775

Cash and Cash Equivalents include examination fees owed to Examination Bodies amounting to Rs 101,416,809/- as at 30 June 2021.

(b) PROPERTY, PLANT & EQUIPMENT

During the year MES acquired property, plant and equipment with an aggregate cost of Rs3,382,195/- of which Rs 1,539,551/- was acquired by means of grants from the Ministry of Education, Tertiary Education, Science and Technology.

The balance of Rs1,842,644/- was funded by MES funds.

Cash payments were made to purchase property, plant and equipment amounting to Rs 2,815,719/- and the balance of Rs 566,476/- accrued .

(c) INTANGIBLE ASSETS

During the year cash payment was made to purchase Intangible Assets amounting to Rs7,500/-

STATEMENT OF COMPARISON OF BUDGETED AND ACTUAL AMOUNTS FOR THE FISCAL YEAR ENDED 30 JUNE 2021

Note	Total Original Budget	Total Revised Budget	Actual Received/ Paid	Variance Revised and Original Budget	Variance Revised and Actual Budget	Financial Statements
	Rs	Rs	Rs	Rs	Rs	Rs
Revenue						
Non Exchange Transaction: Government Grant	0	125,537,756	125,537,756	(125,537,756)	0	125,537,756
Nine Year Schooling	0	0	0	0	0	0
Capital Grant	0	1,539,551	1,539,551	(1,539,551)	0	1,539,551
Exchange Transaction: Other Income for the year	50,000,000	45,723,248	69,920,982	4,276,752	(24,197,734)	89,976,344
Fund Required	405,911,842	239,053,249	0	166,858,593	239,053,249	0
Total Revenue	455,911,842	411,853,804	196,998,289	44,058,038	214,855,515	217,053,651
Expenditure						
Compensation of employees						
Personal Emolument						
Basic Salaries	94,301,116	95,951,806	95,951,806	(1,650,690)	0	95,640,530
Vacation	6,100,730	4,343,982	3,674,642	1,756,748	669,340	3,580,628
Superannuation	11,685,972	11,361,973	11,361,973	323,999	-0	11,361,973
National Pension Scheme	13,488	3,512	3,512	9,976	0	2,388
Employees' Welfare Fund	1,511,640	1,626,097	1,626,097	(114,457)	0	1,503,335
Widows' & Children's Pension/Family Protection Scheme	1,834,140	1,768,887	1,768,887	65,253	-0	1,768,887
Total Basic Salary	115,447,086	115,056,257	114,386,917	390,829	669,340	113,857,741

Note	Total Original Budget		Total Revised Budget		Actual Received/ Paid		Variance Revised and Original Budget		Variance Revised and Actual Budget		Financial Statements	
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
31.3 (a)	3,690,468	4,100,789	4,100,789	4,100,789	4,100,789	4,100,789	(410,321)	-0	4,100,789			4,100,789
31.3 (b)	1,343,844	1,970,284	1,970,284	741,187	741,187	(626,440)		1,229,097	1,464,287			1,464,287
	923,624	881,403	881,403	881,204	881,204	42,221		199	881,204			881,204
	8,261,910	8,532,773	8,532,773	8,532,774	8,532,774	(270,863)		(1)	8,460,376			8,460,376
Total	129,666,932	130,541,506	128,642,871	128,642,871	128,642,871	(874,574)		1,898,635	128,764,397			128,764,397
Other Staff Cost												
Travelling Bus fare Staff	5,681,040	5,655,315	5,655,315	5,523,971	5,523,971	25,725		131,344	5,629,487			5,629,487
Commutated Trav Staff/ Cash in lieu of Duty Free	3,827,220	3,696,276	3,696,276	3,695,276	3,695,276	130,944		1,000	3,696,043			3,696,043
Petrol Allowance	152,880	152,880	152,880	152,880	152,880	0		0	152,880			152,880
Travel Grant	2,871,000	2,430,588	2,430,588	2,426,963	2,426,963	440,412		3,625	2,426,963			2,426,963
Extra Duty Allowance/Overtime	17,255,956	18,866,485	18,866,485	12,994,191	12,994,191	(1,610,529)		5,872,294	19,057,126			19,057,126
Insurance of Staff	912,463	1,094,749	1,094,749	1,094,749	1,094,749	(182,286)		0	600,559			600,559
Sick Leave Pay	7,198,555	4,769,919	4,769,919	4,152,733	4,152,733	2,428,636		617,186	7,080,799			7,080,799
Passage Benefit	3,255,438	1,854,530	1,854,530	1,651,113	1,651,113	1,400,908		203,417	4,206,950			4,206,950
Medical Scheme employer	1,794,780	1,747,750	1,747,750	1,597,750	1,597,750	47,030		150,000	1,597,750			1,597,750
Total	42,949,332	40,268,492	33,289,626	33,289,626	33,289,626	2,680,840		6,978,866	44,448,557			44,448,557
TOTAL STAFF COSTS (a)	172,616,264	170,809,998	161,932,497	161,932,497	161,932,497	1,806,266		8,877,501	173,212,954			173,212,954

Note	Total Original Budget	Total Revised Budget	Actual Received/ Paid	Variance Revised and Original Budget	Variance Revised and Actual Budget	Financial Statements
	Rs	Rs	Rs	Rs	Rs	Rs
Goods and services						
Cost of utilities						
	3,758,708	3,246,094	3,234,896	512,614	11,198	3,241,247
Electricity Charges						
Telephone Bills	2,461,215	4,100,000	3,190,485	(1,638,785)	909,515	4,442,117
Water Charges	145,350	133,050	133,050	12,300	0	119,480
Audit Fee	300,000	300,000	300,000	0	0	300,000
Legal / Professional fees	212,000	180,000	169,700	32,000	10,300	177,647
Incidentals	894	894	0	0	894	0
Total	6,878,167	7,960,038	7,028,131	(1,081,871)	931,907	8,280,491
Fuel & Oil						
Fuel	330,628	359,531	331,912	(28,903)	27,619	357,892
Total	330,628	359,531	331,912	(28,903)	27,619	357,892
Rent						
Rental of Locker	4,025	4,025	4,025	0	0	4,019
Total	4,025	4,025	4,025	0	0	4,019
Office Expenses						
Postage	1,219,517	350,461	350,461	869,056	0	342,985
Office Requisites	5,630,163	2,514,366	2,338,567	3,115,797	175,799	2,928,441
Total	6,849,680	2,864,827	2,689,028	3,984,853	175,799	3,271,426

Note	Total Original Budget	Total Revised Budget	Actual Received/ Paid	Variance Revised and Original Budget	Variance Revised and Actual Budget	Financial Statements
	Rs	Rs	Rs	Rs	Rs	Rs
Maintenance						
Repair & Maintenance Premises	2,348,091	2,113,357	1,557,182	234,734	556,175	1,747,878
Repair & Maintenance Equipment	3,277,587	3,654,898	2,977,477	(377,311)	677,421	3,094,811
Repair & Maintenance of Motor Vehicles	547,164	573,861	561,593	(26,697)	12,268	567,687
Repair & Maintenance of IT	3,980,074	1,468,174	1,163,083	2,511,900	305,091	1,153,644
Repair & Maintenance of furniture, fixtures & fittings	111,854	25,000	22,124	86,854	2,876	22,124
Insurance Premises	178,488	164,162	164,162	14,326	0	81,968
Insurance Equipment	136,184	116,134	116,134	20,050	0	59,954
Total	10,579,442	8,115,586	6,561,755	2,463,856	1,553,831	6,728,066
Security Services						
Security Guard	1,338,096	1,024,525	1,024,524	313,571	1	855,286
Total	1,338,096	1,024,525	1,024,524	313,571	1	855,286

Note	Total Original Budget		Total Revised Budget		Actual Received/ Paid		Variance Revised and Original Budget		Variance Revised and Actual Budget		Financial Statements	
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
Publication and Stationery												
	4,063,977	885,880	885,880	3,178,097	0	1,557,127						
	291,481	590,392	550,742	(298,911)	39,650	563,079						
	1,319,589	1,158,429	1,158,429	161,160	0	1,158,429						
	96,754	28,352	28,351	68,402	1	25,452						
	109,946	171,554	171,553	(61,608)	1	130,421						
	13	13	0	0	13	0						
	17,702	7,565	7,565	10,137	0	7,565						
	5,899,462	2,842,185	2,802,520	3,057,277	39,665	3,442,073						
Missions Expenses												
	277,103	78,952	78,952	198,151	0	78,952						
	277,103	78,952	78,952	198,151	0	78,952						
Fees												
	709,451	481,290	431,290	228,161	50,000	443,940						
	582,004	20,000	14,678	562,004	5,322	14,678						
	204,907,715	165,353,029	158,015,511	39,554,686	7,337,518	182,791,480						
31.3.(e)												
31.4 (c)												
	206,199,170	165,854,319	158,461,479	40,344,851	7,392,840	183,250,098						

Note	Total Original Budget	Total Revised Budget	Actual Received/ Paid	Variance Revised and Original Budget	Variance Revised and Actual Budget	Financial Statements
	Rs	Rs	Rs	Rs	Rs	Rs
Uniforms						
Uniforms	438,957	476,489	464,788	(37,532)	11,701	453,687
Total	438,957	476,489	464,788	(37,532)	11,701	453,687
Other Goods & Services						
Hospitality & Ceremonials	1,440,430	308,460	265,973	1,131,970	42,487	308,460
Staff Welfare	0	8,500	8,500	(8,500)	0	8,500
Links with overseas Bodies	85,972	61,440	61,440	24,532	0	21,124
Total	1,526,402	378,400	335,913	1,148,002	42,487	338,084
TOTAL	240,321,132	189,958,877	179,783,027	50,362,255	10,175,850	207,060,073
OTHERS						
Transport/Travelling i.c.w Exams	17,694,970	20,591,790	14,494,943	(2,896,820)	6,096,847	19,576,919
Printing of PSAC Q/P Overseas&Freight	10,000,000	14,820,034	12,620,034	(4,820,034)	2,200,000	14,639,178
Printing of NCE Q/P Overseas&Freight	15,000,000	14,190,192	14,190,192	809,808		14,190,192
Setting&Moderation Exercise of PSAC Question Papers overseas& Item Banking	300,000	0	0	300,000	0	0
Rental of Premises for Exams	363,813	30,000	0	333,813	30,000	30,000
Security/Quality Assurance SC/HSC Examinations	520,932	520,932	0	0	520,932	
Provision for Retirement Benefit	0	0	0	0	0	13,153,153
Provision for Depreciation	0	0	0	0	-0	11,245,010
Total	43,879,715	50,152,948	41,305,169	(6,273,233)	8,847,779	72,834,452
TOTAL RECURRENT EXPENDITURE	456,817,111	410,921,823	383,020,693	45,895,288	27,901,130	453,107,479

STATEMENT SHOWING RECONCILIATION OF ACTUAL CASH FLOWS WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

	Year ended 30 Jun 21 Rs
Actual Revenue as per Statement of Comparison	196,998,289
Other source of Income	14,461,198
Creditor write back to Revenue	27,117
Profit/(Loss) on Disposal of Assets	(15,378)
Closing Revenue Receivable	5,582,425
Revenue as per Statement of Financial Performance	217,053,651
Actual Expenditure as per Statement of Comparison	383,020,693
Non cash items :	
Depreciation & Amortisation	11,245,010
Change in Provision for sick leave	2,928,065
Change in Provision for passage Benefit	2,555,837
Change in Provision for End of year bonus	(72,398)
Change in Provision for pension cost	13,153,153
Change in Provision for Vacation Leave	(94,014)
Accounting adjustments :	
Opening and Closing Accruals	39,504,284
Opening and closing Prepayments	(191,631)
Opening and closing stock	1,058,480
Expenditure as per Statement of Financial Performance	453,107,479

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

1 **REPORTING ENTITY**

The Mauritius Examinations Syndicate is a parastatal body established under the Mauritius Examinations Syndicate Act 4 of 1984.

It operates under the aegis of the Ministry of Education, Tertiary Education, Science and Technology has as main objects the following:

- (a) to organize and conduct such examinations as may be directed by the Minister;
- (b) to engage in relevant research and other related activities tending to promote the development of a sound system of examinations;
- (c) to award certificates; and
- (d) to cooperate with other examination bodies

2 **BASIS OF PREPARATION**

(a) **Statement of Compliance**

The financial statements have been prepared in accordance with International Public Sector Accounting Standards ("IPSAS") issued by the International Public Sector Accounting Standards Board (IPSASB) which is a Board of the International Federation of Accountants Committee (IFAC)

(b) **Going Concern**

The financial statements have been prepared on a going concern basis and the accounting policies have been applied consistently throughout the period. They have been prepared on the historical cost basis.

(c) **Use of Estimate**

The preparation of financial statements in conformity with IPSAS and generally accepted accounting practices requires the use of estimates and assumptions that affect the reported amounts of assets and liabilities at the date of financial statements and the reported amounts of revenue and expenses during the reporting period.

In the application of the MES's accounting policies, which are described in Note 4, management is required to make judgements, estimates, and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant.

Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the estimate affects only that period or in the period of revision and future periods if the revision affects both current and future periods. Estimates include but are not limited to fair valuation of inventories, accounts receivables, accrued charges, contingent assets and liabilities, and degree of impairment of property, plant and equipment and intangibles.

(d) **Functional and Presentation of Currency**

The financial statements are presented in Mauritian Rupees.
Roundings have been done where applicable to the nearest rupee.

(e) **Reporting Date**

Financial Statements have been prepared for the year 01 July 2020 to 30 June 2021
Comparative figures relate to the Period 01 July 2019 to 30 June 2020.

(f) **Measurement Base**

The accounting principles recognized as appropriate for the measurement and reporting of the financial performance and financial position on an accrual basis using historical cost are followed in the preparation of the financial statements.

Cash flows are reported on a cash basis.

3 IPSAS ISSUED BUT NOT YET EFFECTIVE

IPSAS 3 (Accounting Policies, Changes in Accounting Estimates and Errors) requires disclosure of new IPSAS that have been issued but are not yet effective:

- (a) IPSAS 41- Financial Instruments
Effective for annual periods beginning on or after 01 Jan 2022
- (b) IPSAS 42 – Social Benefits
Effective for annual periods beginning on or after 1 January 2022

4 ACCOUNTING POLICIES

The principal accounting policies of the Syndicate are as follows:

4.01 Revenue Recognition

Revenue from Non Exchange transactions

Grants

The revenue necessary to finance the expenditure of the MES is derived from the National Assembly by means of Annual Estimates and the corresponding Appropriation Act.

Recurrent & Capital Grants are credited to Statement of Financial Performance in the year of receipt to the extent that they match all related costs which they are intended to compensate.

Revenue from Exchange Transactions

Income from Conduct of Examinations

Revenue from conduct of examinations is recognized on an accruals basis.

Foreign Currency Gains/ Losses

Gains and Losses arising from foreign currency transactions are included in the statement of financial performance.

4.02 Expenses

All expenses have been accounted on an accrual basis.

4.03 Inventories

Inventories consist principally of stationery and office requisites. Inventories are measured at the lower of cost and current replacement cost where they are held for:

- Distribution at no charge or for a nominal charge
- Consumption in the production process of goods to be distributed at no charge or for a nominal value

Cost is determined using FIFO method and comprises the invoiced value from suppliers.

Current replacement cost is the cost the entity would incur to acquire the asset on the reporting date.

4.04 Foreign Currencies

Transactions in foreign currencies are recorded using the rate of exchange ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated in the local currency using the rate of exchange ruling at the statement of financial position date. Gains and losses arising from foreign currency transactions are included in the statement of financial performance.

4.05 Events after the Reporting Date

No events have occurred since the statement of financial position date which are of such importance that they would require adjustments to or disclosure in the Financial Statements.

4.06 Comparative Figures

When an accounting policy is changed with retrospective effect, comparative figures are restated in accordance with the new policy.

4.07 Property, Plant and Equipment

Property, plant and equipment are initially recognized as assets at cost if it is probable that future economic benefits associated with the items will flow to the Syndicate and their costs can be measured reliably.

Depreciation is calculated on a straight-line basis to recognize the consumption of economic benefits of an asset over its useful life. The annual rates used are as follows:

Furniture and Fittings	10%
Computer Equipment	20%
Equipment	15% & 10% for final year
Loose Tools	33.33%
Motor Vehicles	20%
Building	2%

Property, plant and equipment are stated at historical cost or revalued amount less any accumulated depreciation and any accumulated impairment losses. Profit or loss on disposal of property, plant and equipment is determined by the difference between the carrying value of the asset and its disposal proceeds and is accounted for in the Statement of Financial Performance.

Depreciation is accounted for in the Statement of Financial Performance, except for that part which relates to the revalued portion of assets which is charged to the revaluation reserve.

4.08 Intangible assets

Intangible assets are stated at historical cost less accumulated amortization and any impairment losses. Amortization is provided over the estimated useful life using the straight-line method.

There is no indication that these assets have suffered impairment losses. Hence no review of the carrying amounts of the tangible and intangible asset was carried out.

The estimated useful life for intangible asset classes is as follows:

Software acquired externally / Licenses 5 yrs.

4.09 Impairment of Assets/ Revaluation

Impairment of Assets

At each Statement of Financial Position date, the Syndicate reviews the carrying amounts of its tangible and intangible assets to determine whether there is an indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the Syndicate estimates the recoverable amount of the cash generating unit to which the asset belongs. Where a reasonable and consistent basis of allocation can be identified, assets are also allocated to individual cash-generating units, or otherwise they are allocated to the smallest group of cash-generating units for which a reasonable and consistent allocation basis can be identified.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount.

An impairment loss is recognized immediately in the Statement of Financial Performance, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognized for the asset in prior years.

A reversal of impairment is recognized immediately in the Statement of Financial Performance, unless the relevant asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as revaluation increase.

There is no indication that these assets have suffered impairment loss. Hence no review of the carrying amounts of the tangible and intangible asset was carried out.

Revaluation of Assets

Any increase arising on revaluation is credited to a Revaluation Surplus account in Statement of Changes in Net Assets/Equity except to the extent that it reverses a revaluation decrease for the same asset previously recognized in Statement of Financial Performance.

4.10 Financial Instruments

Financial assets and financial liabilities are recognized when the Syndicate becomes a party to the contractual provisions of the financial instruments until such time when the rights to receive cash flows from those assets have expired or have been transferred and the MES has transferred substantially all the risks and rewards of ownership.

Financial Assets

The Syndicate's financial assets include: cash and cash equivalents, trade and other receivables & loans and other receivables.

Cash and Cash Equivalents

Cash and cash equivalents comprise cash at bank, cash in hand and deposit with banks.

Trade and Other Receivables

Trade and other receivables are measured at fair value, less impairment.

Loans and Other Receivables

Loans comprise advances made to employees for the acquisition of motor cars and motorcycles. Loans bear interest at the rate of 7.5% per annum for loans contacted prior to 01 January 2013.

As from 01 January 2013, in accordance with PRB Report 2013, loans bear interest at the rate of 4% per annum.

The repayment terms vary between five and seven years (4 years for subsequent purchases for Officers drawing monthly salary in the range of Rs 83,000/- up to Rs 101,000/- except Accounting/Responsible Officers drawing salary of Rs 101,000/- a month).

Loans are measured at fair value less impairment.

Impairment of financial Assets

At each reporting date, assessment is made whether objective evidence of impairment exists individually or collectively, for individually significant or not individually significant financial assets respectively.

If there is objective evidence that an impairment loss has been incurred, the amount of loss is measured as the difference between the assets' carrying amount and the present value of estimated future cash flows, where applicable.

If a write-off is later recovered, the recovery is credited to statement of financial performance.

Financial Liabilities

The Syndicate's financial liabilities include: trade and other payables & borrowings.

Trade and Other Payables

Trade and other payables are stated at fair value.

Borrowings

Borrowings represent car loan granted by the Ministry of Education, Tertiary Education, Science and Technology to MES staff.

Loans are measured at cost less amortization. Amortized cost is calculated using the interest rate.

Gains and losses arising from changes in the fair value of financial instruments are included within the statement of financial performance in the period in which they arise.

4.11 Provisions

A provision is recognized in the statement of financial position when the Syndicate has a legal or constructive obligation as a result of a past event, and it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are reviewed at each statement of financial position date and adjusted to reflect the current best estimate.

4.12 Employee Entitlements

Employee entitlements to salaries, pensions, costs, and other benefits are recognised when they are earned.

Employees are allowed to accumulate sick leaves not taken at the end of each calendar year up to a maximum of 110 days, in a sick leave bank as at 30 June 2021. The balance of sick leave is valued at the end of the financial year and is recognised as long term payables. Beyond this ceiling of 110 days, officers are refunded part of the annual entitlement of sick leaves not taken at the end of every calendar year. However, in the budget speech 2020/21, it was stated that exceptionally, there will be no cash refund for unutilized sick leaves for the year 2020/21 and these leaves will be accumulated in the sick leave bank. Therefore, these leaves are not treated as payable within one year – as was done in previous years.

A provision is made for the estimated liability for passage benefits. The passage benefits for each staff are valued at year end and are included in long term payables.

Based on past experience an amount has been transferred from long term liabilities to short term liabilities to provide for any forthcoming payments of passage in the next financial year.

Provision is made for benefits accruing to employees in respect of vacation leave when it is probable that settlement will be required and that the benefits are capable of being measured reliably.

The estimated liability for vacation leave that accumulates is recognized when the employee becomes entitled to the leave.

Based on past experience an amount has been transferred from long term liabilities to short term liabilities to provide for any forthcoming vacation leave taken / payments in the next financial year.

4.13 Retirement Benefits Obligations

a) Defined Benefit Plan

Provision for retirement benefits to employees of the Syndicate is made under the Statutory Bodies Pension Funds Act, as subsequently amended. The Scheme is a Defined Benefit Plan which is partly funded by the Syndicate (11.5%) and the employee (6%). Its assets are managed by the State Insurance Company of Mauritius Ltd.

Following the setting up of the Public Pensions Defined Contribution Pension Scheme (PPDCPS), with effect from January 2013 all new entrants in a statutory body shall henceforth join the new PPDCPS and shall earn benefits according to the new provisions as compared to existing members who shall continue to be members of the existing Defined Benefits Scheme and earn benefits according to the existing provisions.

The contribution rates for the PPDCPS for permanent and full-time employees shall be 6% from the latter and 12% from the Employer.

An actuarial valuation was carried for the period ended 30 June 2021 to determine the present value of the defined benefit obligations and the related current service cost.

The present value of the defined benefit obligations is recognized in the Statement of Financial Position after adjusting the fair value of the plan's assets, any unrecognized actuarial gains and losses and any unrecognized past service.

Re-measurements of the net defined benefit liability (asset), including changes in fair value of plan assets that arise from factors other than time value, and actuarial gains and losses on obligations are recognized directly in net assets/ equity.

The net total of the current service cost, interest cost, expected returns on plan's assets, fund expenses, any recognized actuarial gains and losses, any recognized past service cost and the effect of any curtailment or settlement is recognized in the statement of financial performance.

The actuarial report submitted by SICOM in February 2019 recommended the options of:

- an increase in MES's contribution rate from 17.5% to 25% of pensionable emoluments or
- maintaining the present MES's contribution rate but making a cash injection of Rs 249.2 M in one or more instalments (not exceeding 5 years)
- any other actuarially equivalent funding arrangement

The above recommendations are currently being reviewed for decision at the parent Ministry level.

However, a provision was made for the above amount in the financial statements FY 2018/2019.

(b) **State Pension Plan**

Contributions to the National Pension Scheme on behalf of temporary and contract employees are expensed in the statement of financial performance in the period in which they fall due.

(c) **Family Protection Scheme**

This scheme is established by the Civil Service Family Protection Scheme Act.

Under this Act every public officer shall, from the date of his appointment, make a contribution to the Scheme at the rate specified in the Schedule, until he attains the age of 60 or optionally up to 65 years as provided in the PRB Report 2008 or until he ceases to be a public officer.

4% of the monthly salary of each employee on the permanent and pensionable establishment is paid to the State Insurance Company of Mauritius Ltd which manages the scheme. The Syndicate contributes 2% and the remaining 2% is paid by each employee. On the death of the contributor, his surviving spouse and children are granted a pension at the rate specified in the Act. The pension granted ceases on the death of the surviving spouse or remarriage.

4.14 Use of Estimates and Judgement

The preparation of financial statements in accordance with International Public Sector Accounting Standards requires the use of estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the Financial Statements and the reported amounts of revenues and expenses during the reporting period. Although these estimates are based on management's best knowledge of current events and actions, actual results ultimately may differ from these estimates.

4.15 Risk Management Policies

Liquidity Risk

This refers to the possibility of default by the Syndicate to meet its obligation because of unavailability of funds to meet operational requirement. In order to ensure adequacy of its funding, cash flow forecasts are prepared periodically to identify any shortage of funds. The expenditure of the Syndicate is also matched against budgeted estimates to be within targeted limits.

Credit Risk

In the normal course of business, MES incurs credit risk from trade accounts receivable. MES manages its exposure to credit risk by an effective debtor reporting system.

Interest Rate Risk

MES is not exposed to any interest rate risk on car loans to staff as it is government secured. The interest rate risk associated with car loans to staff is considered minimal.

4.16 Taxation

No provision has been made in the financial statements for income tax and value added tax, on the basis that the Syndicate is exempted.

5 COVID-19: FINANCIAL REPORTING AND DISCLOSURES

The novel coronavirus (COVID-19) pandemic is spreading around the globe rapidly. The virus has taken its toll on not just human life, but businesses and financial markets too, the extent of which is currently indeterminate. Key financial reporting areas to be considered when determining the impact on the Mauritius Examinations Syndicate and on the results, financial position and disclosures in the financial statements are as follows:

5.01 Employee benefits

(a) Measures announced in the National Budget 2020-2021 still affecting FY 2020/21

Measures relating to exceptionally no cash refund of unutilized sick leaves, reduction of grants to parastatal bodies, application of the tax namely the Contribution Social Generalisee (CSG) and the budgetary measure concerning limiting the encashment of passage benefit to travelling abroad and local tourism, meeting medical expenses and for educational purposes continue to be applicable to the financial statements of 2020/2021.

(b) Payments during the lockdown period 10 March 2021 to 30 April 2021

Work Access Permits were made available to MES Staff during the lockdown period. All employees were paid their salary during the lockdown, irrespective of whether they attended duty or worked from home. Commuted travelling & travel grants and bus fares were paid in accordance with PRB 2016 regulations.

5.02 Revenue

As a result of COVID-19, many examinations were postponed in year 2020 and were re-scheduled in year 2021:

The SC/HSC examinations initially scheduled for October/November 2020 was held in April/May/June 2021.

LLB exams for year 2021 – up to now no candidates have entered for this examination and this has resulted in a shortfall of about Rs257,338/-

For City & Guilds examinations, the April 2021 Session has been postponed to August/September 2021. The number of candidates has decreased considerably. Hence income for the Financial Year 2020/2021 has decreased by about Rs100,000/-.

The following examinations which were scheduled in March/April 2021 were cancelled owing to lockdown in March 2021:

- University of Waterloo
- Institution of Fire Engineers
- BPP Law
- Royal School of Music

The related fees collected were refunded to candidates and a shortfall of about Rs100,000/- has resulted.

5.03 Foreign currency transactions

MES has been impacted considerably by the consequences of Covid-19 on our economy. In particular, the loss of foreign exchange revenues for Mauritius (mainly from tourism and exports sectors) has caused an acute shortage of GBP on the local forex market and, additionally, at least 20% appreciation in its value compared to the Mauritian rupee.

MES has been able to purchase its foreign currency requirements in order to meet its foreign currency requirements.

As far as its foreign examining bodies are concerned, MES is requiring payment in advance in foreign currency, to minimise the risk of negative exchange rate fluctuation.

5.04 Infection control or prevention

A Customer Service Desk, including cashier service was put in place for dealing with the public at the ground floor Examinations Centre. This Customer Service Desk is still operational.

All payments for examinations are being made directly into MES's Bank accounts instead of at MES's Cashiers as a precautionary measure.

With the PSAC, NCE and SC/HSC examinations being held this year, sanitation facilities have also been extended to resource persons appointed for the Conduct of Examinations. Sanitation costs amounted to a total of some Rs567,414/- as follows:

Forehead thermometers:Rs49,000/-

Gel Dispensers:Rs21,511/-

Gloves:Rs212,273/-

Face Masks:Rs233,616

Sanitizer Gel:Rs51,014/-

5.05 Other expenditure related to Covid-19

Transport facilities for Vaccination were made available to staff and the cost incurred amounted to Rs12,500/-

5.06 Going Concern

Management has considered the consequences of Covid -19 and other events and conditions, and it has determined that there is no material uncertainty that casts doubt upon the MES's ability to continue as a going concern.

5.07 Subsequent Events

The COVID-19 pandemic has developed rapidly over the last year. MES has taken a number of measures to monitor and mitigate the effects of COVID-19, such as safety and health measures for its staff and candidates taking examinations (social distancing in offices as well as for the conduct of examinations and providing additional cleaning and sanitation materials such as sanitizers and masks for staff)

We will continue to follow the various government policies and advice and, in parallel, we will do our utmost to continue our operations in the best and safest way possible without jeopardizing the health of our people. We also refer to note (5.06) above.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

6 RELATED PARTIES

Related parties include:

- (a) individuals or other entities
- (b) parties, other government ministries/departments and parastatal bodies if they have the ability, directly or indirectly to control the MES or exercise significant influence over the financial and operating decision making or vice versa
- (c) key management personnel and close members of the family of key management personnel

7 CASH & CASH EQUIVALENTS

	30 June 2021	30 June 2020
	Rs	Rs
Current/ Savings Accounts	85,197,760	356,771,833
Foreign Currency Accounts	95,043,907	191,182,942
TOTAL	180,241,667	547,954,775

Cash and Cash Equivalents include examination fees owed to Examination Bodies amounting to Rs 101,416,809/- as at 30 June 2021.

8 RECEIVABLES

	30 June 2021	30 June 2020
	Rs	Rs
Deposits for CEB, CWA, GAS CYLINDERS, MTS	246,055	246,055
Car Loan Balance	3,855,271	5,230,563
Debtors :		
Amounts owed by Ministries for Subsidies	4,001,419	-
Other Amounts owed	1,581,006	3,098,576
Provision for Bad Debts	(446,728)	(446,728)
Unrealised Gain/ (Loss) on Retranslation	51,125	(15,213)
Amount due at 30 June	9,288,148	8,113,253

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

9 RECEIVABLES - CAR LOAN	30 June 2021	30 June 2020
	Rs	Rs
Receivables under non current assets represent the non current portion of car loans granted to MES staff		
Amount due as at 01 July	16,060,478	16,931,662
Loan released to staff / transferred in	2,340,000	4,878,780
Loan refunded by staff	(5,983,254)	(5,749,964)
Amount due at 30 June	12,417,224	16,060,478
Deduct: Amount falling due within one year	(3,855,271)	(5,230,563)
Amount falling due after more than one year	8,561,953	10,829,915
	30 June 2021	30 June 2020
	Rs	Rs
10 INVENTORIES		
Stationery	859,021	1,511,452
Office Requisites	1,825,422	2,231,471
TOTAL	2,684,443	3,742,923
	30 June 2021	30 June 2020
	Rs	Rs
11 PREPAYMENTS		
Prepaid expenses	1,540,756	1,338,360

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

12 PROPERTY, PLANT AND EQUIPMENT

	Furniture & Fittings	Computer Equipment	Equipment	Loose Tools	Motor Vehicles	Buildings	Total
	Rs	Rs	Rs	Rs	Rs	Rs	Rs
COST							
At 01 July 2020	17,085,017	48,862,532	74,293,631	480,837	10,810,470	191,915,093	343,447,580
Adjustment							
Additions	185,631	2,400,385	737,495	58,685	-	-	3,382,196
Revaluation Reserve							
	17,270,648	51,262,917	75,031,126	539,522	10,810,470	191,915,093	346,829,776
Disposal			(32,388)				(32,388)
At 30 June 2021	17,270,648	51,262,917	74,998,738	539,522	10,810,470	191,915,093	346,797,388
ACCUMULATED DEPRECIATION							
At 01 July 2020	13,336,309	44,592,593	63,088,384	435,459	7,107,014	63,108,911	191,668,670
Adjustment							
Disposal			(17,010)				(17,010)
Revaluation Reserve				305,000			305,000
	13,336,309	44,592,593	63,071,374	435,459	7,412,014	63,108,911	191,956,660
Charge for the year	686,000	2,456,815	3,278,229	50,900	855,544	3,838,302	11,165,790
At 30 June 2021	14,022,309	47,049,408	66,349,603	486,359	8,267,558	66,947,213	203,122,450
CARRYING AMOUNT							
At 30 June 2021	3,248,339	4,213,509	8,649,135	53,163	2,542,912	124,967,880	143,674,938
At 30 June 2020	3,748,708	4,269,939	11,205,247	45,378	3,703,456	128,806,182	151,778,910

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

13 INTANGIBLE ASSETS

		Software
		Rs
COST	At 01 July 2020	1,965,024
	Additions	7,500
		<hr/> 1,972,524
	Disposal	-
	At 30 June 2021	<hr/> <hr/> 1,972,524
ACCUMULATED AMORTISATION	At 01 July 2020	1,822,904
	Disposal	<hr/> 1,822,904
	Charge for the year	79,220
	At 30 June 2021	<hr/> <hr/> 1,902,124
CARRYING AMOUNT	At 30 June 2021	<hr/> 70,400
	At 30 June 2020	<hr/> <hr/> 142,120

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

14	ACCOUNTS PAYABLE	30 June 2021	30 June 2020
		Rs	Rs
	Subsidy paid in advance/ Surplus Subsidy paid by Min of Education	-	271,841,203
	Amounts Owed to Examinations Bodies	101,416,809	13,807,955
	Accruals	319,678,501	302,901,232
	Unrealised(Gain)/ Loss on Retranslation	10,554,043	(162,167)
	Total Accounts Payable	431,649,353	588,388,223

15 LONG TERM LOANS

Long term loans represent the non current portion of car loan granted by the Ministry of Education to M.E.S staff

	30 June 2021	30 June 2020
	Rs	Rs
Amount as at 01 July	16,060,478	16,931,662
Loan Received from Min. Of Education/ Transferred	2,340,000	4,878,780
Loan repaid to Min of Education/Transferred	(5,983,254)	(5,749,964)
Total car loans	12,417,224	16,060,478
Deduct: Amount falling due within one year	(3,855,271)	(5,230,563)
Amount falling due after more than one year	8,561,953	10,829,915

16 EMPLOYEE BENEFITS

16.1 PROVISION FOR SICK LEAVE

	30 June 2021	30 June 2020
	Rs	Rs
At 1 July	40,125,388	40,554,795
Payment during the year	(4,152,733)	(5,554,799)
Provision for the year	7,080,798	5,125,392
At 30 June	43,053,453	40,125,388
Less Amount falling due within one year	(3,520,258)	(2,896,674)
Amount falling due after more than one year	39,533,195	37,228,714

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

16.2 PROVISION FOR VACATION LEAVE	30 June 2021	30 June 2020
	Rs	Rs
As at 1 July	37,837,312	36,332,461
Payment during the year	(3,674,642)	(1,379,390)
Provision for the year	3,580,628	2,884,241
At 30 June	37,743,298	37,837,312
Less amount falling due within one year	(9,812,195)	(9,836,636)
Amount falling due after more than one year	27,931,103	28,000,676

16.3 PROVISION FOR PASSAGE BENEFITS	30 June 2021	30 June 2020
	Rs	Rs
As at 1 July	7,043,713	11,429,341
Payment during the year	(1,651,113)	(8,583,540)
Provision for the year	4,206,950	4,197,912
At 30 June	9,599,550	7,043,713
Less amount falling due within one year	(2,212,544)	(1,623,464)
Amount falling due after more than one year	7,387,006	5,420,249

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

17 RETIREMENT BENEFIT OBLIGATIONS

The following employee benefits information is based on the report submitted by SICOM

	Year ending 30 June 2021	Year ending 30 June 2020
(i) Amounts recognised in the statement of financial position at end of year:		
Defined benefit obligation	711,523,435	610,804,223
Fair value of plan assets	(267,826,299)	(276,381,521)
Liability recognised in statement of financial position at end of year	443,697,136	334,422,702
(ii) Amounts recognised in statement of financial performance:		
Service cost		
Current service cost	13,964,356	13,518,806
Past service cost		
(Employee Contributions)	(4,734,669)	(4,886,914)
Fund expenses	724,979	309,111
Net Interest expense/(revenue)	12,272,405	8,861,159
P & L Charge	22,227,071	17,802,162
Remeasurement		
Liability(gain)/ loss	100,712,631	99,416,325
Assets (gain)/ loss	(4,591,350)	(12,638,492)
Net Assets/ Equity (NAE)	96,121,281	86,777,833
Total	118,348,352	104,579,995

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

17 RETIREMENT BENEFIT OBLIGATIONS (Continued)

	Year ending 30 June 2021	Year ending 30 June 2020
(iii) Movements in liability recognised in statement of financial position:		
At start of year	334,422,702	239,208,431
Amount recognised in P& L	22,227,071	17,802,162
(Contributions paid by employer)	(9,073,918)	(9,365,724)
Amount recognised in NAE	96,121,281	86,777,833
At end of year	443,697,136	334,422,702
Actual return on plan assets:		
<p>The plan is a defined benefit arrangement for the employees and it is a funded plan. The assets of the funded plan are held independently and administered by the State Insurance Company of Mauritius Ltd</p>		
(iv) Reconciliation of the present value of defined benefit obligation		
Present value of obligation at start of period	610,804,223	514,356,346
Current service cost	13,964,356	13,518,806
Interest Cost	21,683,550	18,259,650
(Benefits paid)	(35,641,325)	(34,746,904)
Liability (gain) / Loss	100,712,631	99,416,325
Present value of obligation at end of period	711,523,435	610,804,223
(v) Reconciliation of fair value of plan assets		
Fair value of plan assets at start of period	276,381,521	275,147,915
Expected return on plan assets	9,411,145	9,398,491
Employer contributions	9,073,918	9,365,724
Employee contributions	4,734,669	4,886,914
(Benefits paid + other outgo)	(36,366,304)	(35,056,015)
Asset gain / (loss)	4,591,350	12,638,492
Fair value of plan assets at end of period	267,826,299	276,381,521

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

17 RETIREMENT BENEFIT OBLIGATIONS (Continued)

	Year ending 30 June 2021	Year ending 30 June 2020
(vi) Distribution of plan assets at end of period		
Percentage of assets at end of year		
Government securities and cash	54.8%	61.7%
Loans	2.8%	3.0%
Local equities	11.8%	10.1%
Overseas bonds and equities	30.1%	24.6%
Property	0.5%	0.6%
Total	100.0%	100.0%
(vii) Additional disclosure on assets issued or used by the reporting entity		
Percentage of assets at end of year		
	30 June 2021	30 June 2020
	(%)	(%)
Assets held in the entity's own financial instruments	0	0
Property occupied by the entity	0	0
Other assets used by the entity	0	0

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

17 RETIREMENT BENEFIT OBLIGATIONS (Continued)

(viii) Components of the amount recognised in NAE

Year	30 June 2021	30 June 2020
Currency	Rs	Rs
Asset experience gain/(loss) during the period	4,591,350	12,638,492
Liability experience gain/(loss) during the period	(100,712,631)	(99,416,325)
	(96,121,281)	(86,777,833)
Year	2021/22	
Expected employer contributions (Estimate to be reviewed by MES)	9,211,920	
Weighted Average duration of the defined benefit obligation	13 years	
(Calculated as a % change in PV of liabilities for a 1% change in discount rate)		

The plan is exposed to actuarial risks such as : investment risk, interest rate risk, longevity risk and salary risk.

The risk relating to death in service benefits is re-insured.

The cost of providing the benefits is determined using the Projected Unit Method. The principal assumptions used for the purpose of the actuarial valuation were as follows:

	Year ending 30 June 2021	Year ending 30 June 2020
Discount rate	4.90%	3.55%
Future salary increases	3.00%	2.40%
Future pension increases	2.00%	1.40%
Mortality before retirement	Nil	A6770 Ultimate Tables
Mortality in retirement	Pa 90 Tables rated down by 2 years	Pa 90 Tables
Retirement age		65 years

The discount rate is determined by reference to market yields on bonds

Significant actuarial assumptions for determination of the defined benefit obligation are discount rate, expected salary increase and mortality. The sensitivity analyses below have been determined based reasonably on possible changes of the assumptions occurring at the end of the reporting period.

If the discount rate would be 100 basis points (one percent) higher (lower), the defined benefit obligation would decrease by Rs 84.3 M (increase by 104.3M) if all other assumptions were held unchanged.

If the expected salary growth would increase (decrease) by 100 basis points, the defined benefit obligation would increase by 39.8 M (decrease by Rs 34.8 M) if all assumptions were held unchanged.

If life expectancy would increase (decrease) by one year, the defined benefit obligation would increase by Rs 20.8 M (decrease by Rs 20.8 M) if all assumptions were held unchanged.

In reality one might expect interrelationships between the assumptions, especially between discount rate and expected salary increases, given that both depend to a certain extent on expected inflation rates. The analysis above abstracts from these interdependence between the assumptions.

For the year ending 30 June 2021, new entrants to the Public Pensions Defined Contribution Scheme have contributed Rs 1,144,771/- and MES has contributed Rs 2,288,055.64 towards the PPDCPS.

18 REVENUE RESERVES:

	Year ending 30 June 2021 Rs	Year ending 30 June 2020 Rs
As at 1 July	(307,353,211)	(57,251,665)
Prior year adjustments:		
Creditors Written back	359,959	
Actuarial (Loss)/Gain	(96,121,281)	(86,777,833)
Add: Deficit of Income over Expenditure	(236,053,828)	(163,323,713)
As at 30 June	(639,168,361)	(307,353,211)

19 RESERVE FUND:

	Year ending 30 June 2021 Rs	Year ending 30 June 2020 Rs
As at 1 July	5,000,000	5,000,000
Transfer from Revenue Reserves	-	-
As at 30 June	5,000,000	5,000,000

The Reserve Fund has been set up, following approval from the Board, as a safeguard to meet possible losses arising on account of substantial fluctuations in the exchange rate of the pound sterling.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

20	OTHER FUNDS	Year ending 30 June 2021 Rs	Year ending 30 June 2020 Rs
	Opening balance	1,155,651	1,155,651
	Movement during the year	-	-
	Closing balance	<u>1,155,651</u>	<u>1,155,651</u>
21	REVALUATION RESERVE:	Year ending 30 June 2021 Rs	Year ending 30 June 2020 Rs
	As at 1 July	1,220,000	-
	Less: Movement During the year	(305,000)	1,220,000
	As at 30 June	<u>915,000</u>	<u>1,220,000</u>
22	REVENUE	Year ending 30 June 2021 Rs	Year ending 30 June 2020 Rs
	Non Exchange Transactions		
	Revenue Grant received from Ministry of Education	125,537,756	141,000,000
	Capital Grant received from Ministry of Education	1,539,551	2,797,924
	TOTAL Government Grant	<u>127,077,307</u>	<u>143,797,924</u>
23	OTHER INCOME	Year ending 30 June 2021 Rs	Year ending 30 June 2020 Rs
	Exchange Transactions		
	Local Fees (including refund icw Local Marking and Computerisation of SC/HSC entries)	69,680,949	42,197,579
	Difference in Exchange -Gain/(Loss)	14,461,198	15,094,877
	Bank Interest	-	-
	Sale of Question Papers/Photocopies/Statement of Results	1,270,742	1,653,747

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

	Year ending 30 June 2021	Year ending 30 June 2020
	Rs	Rs
Refund of Examination Expenses	3,186,101	4,305,983
Rental of Canteen/ Premises	153,230	120,000
Miscellaneous Receipts	1,212,385	2,764,068
Outstanding Creditors written back to Revenue	27,117	58,437
Profit/(Loss) on Disposal of Assets	(15,378)	1,734
TOTAL	89,976,344	66,196,425

ADMINISTRATIVE EXPENSES (Note 24 -27)

24 STAFF COSTS

		Year ending 30 June 2021	Year ending 30 June 2020
		Rs	Rs
Salaries & wages		101,066,462	104,101,921
Allowances		1,464,287	1,373,310
Bonus		8,460,376	8,457,475
Pension cost	(Note 17)	24,515,126	20,159,402
Other contributions: NSF, NPF, FPS- medical etc		4,872,360	5,265,476
Travelling Expenses		12,857,340	11,686,107
Overtime		19,057,126	17,418,815
Uniform & Protective Clothing		453,687	537,123
Provision for Sick Leave	(Note 16.1)	7,080,799	5,125,392
Provision for Vacation leave	(Note 16.2)	3,580,628	2,884,241
Provision for Passage Benefits	(Note 16.3)	4,206,950	4,197,912
Insurance of Staff		600,559	492,084
TOTAL		188,215,700	181,699,258

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

25 TRAINING AND SEMINARS

	Year ending 30 June 2021	Year ending 30 June 2020
	Rs	Rs
Training of staff	14,678	382,520
Missions and Allowances	78,952	471,789
TOTAL	93,630	854,309

26 OFFICE AND ADMINISTRATIVE EXPENSES

	Year ending 30 June 2021	Year ending 30 June 2020
	Rs	Rs
Electricity, Water, Telephone	7,800,019	6,464,831
Newspapers, Books & Periodicals	33,017	28,842
Vehicle Maintenance & Running Cost	925,578	726,501
Legal and Professional Fees	477,647	517,803
Premises Maintenance and Insurance Cost	1,829,847	1,465,354
Incidentals	-	15,664
Rental for Locker at Bank	4,019	3,741
Equipment Maintenance and Insurance Cost	4,330,533	3,969,114
Publicity, Postage and Fax	476,231	714,169
Stationery for Examinations and Office Requisites	4,578,626	4,427,086
Hospitality and Ceremonials	316,960	1,599,992
Printing and Publications	1,158,429	1,093,955
Links with Overseas Bodies	21,123	24,869
Payment to Security Guards	855,286	815,217
Financial Charges	470,021	571,508
TOTAL	23,277,336	22,438,646

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

27 DEPRECIATION & AMORTISATION

	Year ending 30 June 2021	Year ending 30 June 2020
	Rs	Rs
Furniture & Fittings	686,000	789,042
Computer & Equipment	2,456,815	2,874,410
Equipment	3,278,229	4,146,082
Loose Tools	50,900	58,689
Motor Vehicles	855,544	855,544
Buildings	3,838,302	3,838,302
Intangible Assets	79,220	258,123
TOTAL	11,245,010	12,820,192
TOTAL ADMINISTRATIVE EXPENSES (Note 24 -27)	222,831,676	217,812,405

28 EXAMINATIONS EXPENSES

	Year ending 30 June 2021	Year ending 30 June 2020
	Rs	Rs
Transport and Travelling icw Examinations	18,624,953	14,081,154
Examination Expenses	182,821,480	132,016,511
Printing of PSAC & NCE Question Papers	28,829,370	9,407,992
TOTAL	230,275,803	155,505,657

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

29 EMPLOYEES DISCLOSURE

As at 30 June 2021, MES had 270 full-time employees, out of which 3 were on contract and 5 on leave without pay. There was one part-time employee.

30 RELATED PARTY DISCLOSURES

Key Management Personnel

Key Management Personnel as per IPSAS 20, are:

- a) All directors or members of the governing body of the MES ; and
- b) Other persons having the authority and responsibility for planning, directing, and controlling the activities of the MES

The Management of the MES comprises the Director, one Deputy Director, one Principal Examinations Officer, six Senior Examinations Officers, one Financial Manager and one Manager Procurement & Supply.

One Deputy Director retired during the year.

The aggregate remuneration of key management personnel and the number of members determined on a full time equivalent basis receiving remuneration in this category are:

	Year ending 30 June 2021	Year ending 30 June 2020
	Rs	Rs
Director	2,193,820	2,173,229
Other Key Management Personnel	13,571,735	15,017,422
Number of Persons	11	12
Close members of the family of Director	-	-
Close members of the family of Other Key Management Personnel	411,174	474,786
Remuneration of Chairperson who is part-time is as follows:		
Chairperson	360,020	361,170

Car Loan transactions with Key Management Personnel	Year ending	Year ending
	30 June 2021	30 June 2020
	Rs	Rs
Opening Balances	2,965,553	2,805,452
Loans receivable within 1 year	1,266,659	706,565
Loans receivable after 1 year	1,698,894	2,098,887
Opening Balance of Loans to staff promoted to key management level during the year	-	-
Loans granted during the year	-	1,000,000
Loan instalments received	1,356,850	839,899
Loan transfer out	-	-
Closing Balances	1,608,703	2,965,553
Receivable within 1 year	516,408	1,266,659
Receivable after 1 year	1,092,295	1,698,894
	1,608,703	2,965,553

All eligible officers of the MES are granted duty free facilities and loans for the purchase of a car as prescribed by the PRB.

There were no other remuneration or compensation to key management personnel. Related party transactions were carried out at commercial terms and conditions.

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

31 Notes on Budget Information

31.1 COVID 19

The COVID 19 pandemic has had a direct impact on the Revenue and Expenditure for the Financial Year 2020/2021.

31.2 Non-Exchange Transaction: Grant from Ministry of Education

Initially, no budget ceiling was allocated to MES by the National Assembly through Appropriation Bill for the Financial Year 2020/21.

Subsequently MES was allocated an amount of Rs125,537,756 through Estimates of Supplementary Expenditure 2020/2021.

Hence the negative variance.

31.3 Difference between Original Budget and Revised Budget

(a) Extra Remuneration

The Budget was revised on the basis of revised projections.

(b) Allowance

With the rescheduling of the PSAC, NCE and SC/HSC examinations this year, staff were assigned duties in Marking centres. The negative variance mainly represents the cost of additional marking allowance.

(c) Extra duty Allowance and Overtime

The rescheduling of Examinations due to COVID 19 this year has resulted in tight deadlines needing to be met, thus causing the negative variance.

(d) Telephone

The negative variance represents the increase in cost for online data entry for marking exercise.

(e) Examination Expenses

The Budget was revised on the basis of revised projections.

31.4 Difference between Revised Budget and Actual Amounts

(a) Exchange Transaction: Fund Required

It shows a positive variance since the MES accumulated fund was allocated to finance the Recurrent Budget.

(b) Extra duty Allowance and Overtime

The positive variance represents accrued amount not yet paid in Financial Year 2020/21 but which will be paid in Financial Year 2021/22.

(c) Examination Expenses

The positive variance relates to the decrease in resource persons for the conduct of Examinations due to COVID 19.




*Let the mind manage the body
Que l'esprit gère le corps*

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